G. R. S. 581.

P-58

Previous references.

G.T. 28-23(1-4
G.T. 36-23(1-4)
" 43-23(1-4)
" 2-23(2a+3)
" 2-23(3,4)

1924-5

G.T.

File No. 6-24

Serial Nos. 1-7

Later references.

G.T. 16-25(3)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 7

Part B for January 1925.

SUBJL

Review on the working of the Mechanical Department for the year 1923-24.

Til 4129-38 | G.T. 6-24 | 7 | 8-20 | 1-25

Reviews the Administration Report of the Mechanical Department for the year 1923-24

To the G.T. Govt.

" Director Govt. of Bihar & Orissa

Chairman

GS

Jt 3948/JT 25-23-3

8-2.3.1-24

DIARY NO. 198

G.R.S. III—3] 19 — 19

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Memo.

Action must at once be taken to invite the attention of all officers from whom Adm Reports are due to the Govt. orders passed last year as regards the form in which the reports should be drawn up. They will have to be told that the report should be submitted on the prescribed date with correct information so that there may be no necessity for further correspondence on the subject. Each Branch will put up a list of Adm: Reports received by it with the particulars of the dates on which they are due.

By order,

(Sd) K.V. Ananthanarayanan

Rev. Secy.

To Asst. Secretaries of Branches.

2) A copy of the Adm: Report of the J.T. Deptt is put up. The report is due from the Commr on the 1st Oct.

3) The form of the report

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

is after the model of that prescribed in British India.

KW
10/7.

The file is just up in another cabinet. Files since received.
Jls 10/7

4) The D.T. Report may be dealt with in a separate file.
(Init) M. A. R.
10/7/24

Draft Sibd
KW 6/
12.7.24
S

Have any orders issued regarding furnishing instructions as to the manner in which the D.T. Report is to be drawn up. Also, should a date be drawn to which specified. It is now in April 1924-25 that is due.

Sibd with file D.T 9-21-23-24

SMD
14/7

6) Ref to appl

SMD 16/7

Rw Sec
14/7

Sec.

7)

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

H No. 977

Demi No. 41 dated 9th July 1923 from the Dewan of Mysore to the Chief Secretary to Government.

" Definite instructions are necessary for the preparation of the administration Reports of Departments and Government Reviews thereon. Information on important heads in respect of which Government require particulars should be specified. Each Secretariat should put up drafts for approval."

.....

No. G. 955-71/G.H. 9-23-2 dated 10th July 1923.

Copy of the above is forwarded, with compliments to the Assistant Secretary, Financial Secretariat.

" By Order "

Sd.B. Seshagiri Rao,
For Chief Secretary to Government.

Superintendent

Please let me have a note with reference to Review orders of the last 3 years for each report separately.

Important points on which Government desire to be furnished with information in the report according to orders on previous year's reports or other orders should be listed.

Intd. M. A. R.
16/7/23.

Sirs
Reports of the D.T. Deptt for 1919-20, 1920-21 & 1921-22 are put up.
While reviewing the report of 1920-21, Govt. observed that the Commr was directed to frame rules for promotion of D.T. Officers & this has been done since.
While reviewing the report for 1921-22, Govt. observed that the public required to be educated & warned of the results of non-submission of returns &c.

The points on which information may be furnished by us are

(i) Steps taken to systematize work in the I.T. Offices.

(ii) Inspection of offices

(iii) Steps to get returns of income for individuals.

(iv) Submission of D.C.B. statements regularly

9 1) Please put up report for 1922-23 & recent
Income 2) Also Standing order re form of I.T Reports.
3) Are we receiving Income Tax reports of Br Indian
provinces in exchange for ours?

9-8-24

Subd.

10 (i) Report for 1922-23 put up

(ii) I.T. file 9-21 prescribing the form & heads of the Abstract Report is put up.

(iii) No reports are being received after the I.T. Act of 1922 came into force in British India. The reports till then were for a triennium generally.

11 In the form of the Administration Reports prescribed in the Govt. of 10.8.21, information as regards Financial Results is required to be given under the following three heads

(1) Individuals
(2) Companies
(3) Firms.

12 It seems necessary to add a fourth viz the Mining Companies & to require the Statistics relating to these Companies being shown separately both in the body of the Report and in all Statistical returns accompanying the Reports. In the Report for 1923-24 dtd 1-10-24, information relating to Super Tax has been shown separately furnished.

Serial No.

It seems also necessary to require the Deptt to furnish a Statement showing the Demand, Collection & balance under the heads of account printed on page 4 of the Budget. The attention of the I. T. Comr will be drawn to this. Please put up draft letter

mad 17-8-24

13 Draft Subd.

As regards the D.C.B. Statement referred to above, the proposals of the Comm^r in the matter are awaited & it is therefore for consideration whether it should form a part of the Adm: Report. (It is understood that this statement does not ~~form~~ find a place in the British Indian Adm: Reports also) -

This has been received from the Deptt & will be separately dealt with.

mad 19/8

This portion of the file is now ready for printing.

mad 19/8

KW 19/8 - Rev Sec^y.

mad 19-8-24

14.

15 19/8

16

Sir

Sir

mad 8/9

mad 8/9

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

I. T File No. 6 of 1924

Serial No.

2 To

The Commr of Income Tax in Mysore
no. Dl 1468 & 10.9.24

Requests that particulars as regards the financial results of mining companies may be furnished in addition to the present existing three items in the body of the report & the statistical returns accompanying it & that a new statement showing the D.C.B of revenue for the year 1923-24 for each head of revenue shown in the Budget may also be furnished.

3 From the Commr of Income Tax no. C 42 & 15.10.24

Forwards the Adm: Report.

A copy of the Report has separately been sent to the Adm: Report section.

Draft to the Suptdt, Govt. Printing

Sd/ W. 19/10/24

To.

24 The Suptdt, Govt. Printing
no. Dl 2246 & 21.10.24

Forwards the report for being set in type—

19 A typed draft of the report is sent. W 6/12 In the draft newer some general remarks have been added to show what measures the Govt. have adopted to minimise the irregularities of the Income Tax administration and to

NOTE—Contn. sheet.

Serial No.

indicate that without the also Cooperation of the public these hardship cannot be avoided - These remarks are considered necessary in view of the repeated & persistent Complaints brought by the public against the Dept & its officers. Some of the hardships complained of are inherent in the nature of the tree itself and the law governing its imposition and cannot be avoided unless the people themselves help the Dept in working the Regulation by readily discharging their duties & obligations under the Act

21. The figures given in the Dc B Statement received some days after the receipt of the main report differ in some respects from those given in the body of the Report. The D.F. Conf has been requested in the matter & the figures will be reconciled before the Report is finally printed.

22 These figures given in the Report & the Dc B differ from those in Compilation Newspapers. Such differences are not to be permitted the rules

B20

NOTE—Contn. Sheet

1944

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 19

Serial No.

Yes

Reqrin that there should be a monthly reconciliation between the Complrs & the Departmental figures. Whether such reconciliation is now being done & not what should be done to enforce the rules in the matter are points which may be pursued later on after the issue of the Review

Rev Secy

6/12/24

23. Fair Draft

Rev Secy

A draft D.O. is also put up

24. Fair draft put up today

Rev Secy

11/12/24

D.O. is also put up for approval

13/12

25.

13/12/24

26. Please see my remarks on Review on the draft

27

Subd.

In calculating the percentage of collections to demand, the demand & collection of Income Tax & Super-tax

NOTE—Contn. sheet.

1944
V

General and Revenue Secretariat. | File No. of 19 .

Serial No. 28

Subd. with reference to the remarks of the member:-

(1) In ~~Calcutta~~ arriving at the percentage of collections to demand, the amounts ~~of~~ Income Tax & Super Tax have been separately taken & the percentage arrived at. (Vide addition made in the draft for particulars of Super-tax)-

(2) As the amount of demand (current) in respect of individuals, Companies & firms are not separately available, the total amount has been mentioned (Vide alterations in the draft)-

The fall in the income from the ~~Committee~~ companies is both in demand & collection. The decision of the High Court on the reference petitions of the mining Companies & Messrs John Taylor ~~&~~ Sons has affected not only the demand & collection for 1923-24 (~~the income of~~ the year under review) but also ~~in~~ the ~~fall of~~ collections as refunds (in respect of the excess collections had been made of the previous years / ~~made to be made from out of~~ the amount received in pay[t] of the demand for 1923-24. Then refunds Considerably reduced

29 The net collections from the companies during 1923-24 was Rs 6,84,869 against Rs 809,440 in the previous year. (Vide para 25 (b) of the Report)-

KV
19/V Revenue) 30
597/22.IV

NOTE-Contn. Sheet

9.J.1926

G.R.S. III-2]

File No. of 19

General and Revenue Secretariat

31 A fair draft as revised by us
has now been submitted for approval & signature

Serial No.

RECD. OFFICE - JAN. 1925
Reg. No. 4972

32 Subd. with a typed draft

2/1/25 2nd member 29/2.1 33)

2/1/25

DEVELOPMENT OFFICE
7 - JAN. 1925
4886

Draft approved
Please submit to Dewan when

34. Approved with the suggestion that the statistical table need not find a place in the Government review.

C.J. Anderson

6 JAN 1925

14/8.1 2nd member

2/1/25

35. Fair draft as revised in accordance with the Dewan's suggestions.

A.D.T.N. is also put up.

2/1/25

36 The draft as revised may be issued

Final Note is signed & put up

7/1/25

NOTE—Contn. Sheet

Dewan)

Final Note by the Second Member of Council

Subject:—

Review on the working of the Income Tax Regulation for the year 1923-24.

37) I beg to submit herewith for His Highness' gracious perusal the review on the working of the Income Tax Regulation for the year 1923-24.

SECOND MEMBER OF COUNCIL.

8/1/25

8-1-25.

Submitted to His Highness.

30) *I submit herewith a Final Note by the* SECOND *Member of Council on the subject of* Review on the working of the Income-Tax Regulation for the year 1923-24 *for His Highness' gracious* ~~xxxxxxxx~~ perusal.

Bangalore,
10th January 1925.

Dewan.

10 JAN 1925

CSR.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Review on the working of the Income-Tax Regulation for the year 1923-24.

445

39) *Order.*

15/1/25

Rev. Seq.
B.O.
&
O. S. 28/16/1.

40) Issue
16/1/25

41) Subd. to the Members for perusal of His Highness' orders.
20/1/25

427
20.1.25

Sus until printed copies are received.
21/1/25

Perd

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to——

Section. G. T.
File No. 6-24.
Serial No. 1

General and Revenue Secretariat
( )
the *192

No. Fl 284

To

Date of issue 17.7.24

Signed by Sri M. A. Rajachar

The Commissioner of
Income Tax in Mysore

Sir,

I am directed to
invite reference to this office
letter no. Fl 3948/G.T 25-23-
38 23rd Janu 1924 approving
of the registers, forms & ~~repts~~
returns prescribed for use in
the Deptt and to state that
the report for the year 1923-24
should be drawn up as

over.

File & Sl. in another connection

per instructions and headings already indicated, and submitted to Govt. on or before the 1st Oct

With a view to avoid further correspondence on any point bearing on the report, I am to request that correct particulars may be furnished in all respects.

2. I am also to ~~add~~ draw attention particularly to the need for a strict & regular verification of the figures of the Deptt (with those of the Comptroller as regards revenue.

that will be furnished

I have etc
Secy to Govt,
Rev. Deptt

SM 14/7

NV

List of enclosures.

Copied by

Examined by

WD 2245- GPB—2,000—6-6-24

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to——

Section. 9T

File No. 6-24

Serial No. 2

General and Revenue Secretariat

( )

, *the* 192.

No 7c 1468

To

The Commissioner of Income Tax in Mysore.

Sir,

In inviting reference to this office letter no. 7c 2 9.T 6-24-1 & 17th July 19 in regard to the submission the report on the administration of Income Tax Deptt for the year 1923-24, I am directed to state that Govt. consider it necessary to have information

over.

separately furnished as
regards the financial results of
~~under~~ "Mining Companies" also in
addition to the three items
(1) individuals (2) Companies & (3) Firms in respect of which
now furnished I have therefore to
request that you will be so good
as to furnish statistics relating
to the mining companies both in
the body of the report & in the Statistical
Forms ~~relating thereto~~ accompanying the report.

I have etc
1663.
P Secy to Govt
Rev. Deptt

I have also to request
you to furnish a new
Statement showing the
Demand, Collection &
balances of revenue for
the year 1923-24 for
each head of Revenue
shown in the Budget
(Vide para 4)

List of enclosures.

Copied by -

Examined by

WD 2245--GPB--2,000--6-6-24

C 238 D. 1397

WD 1452—GPB—1,000 copies 28-8 21

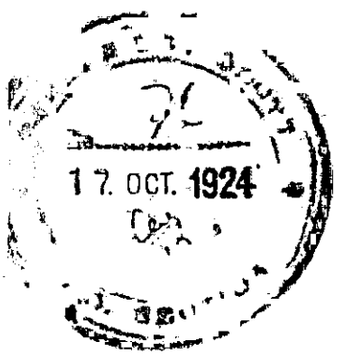
IN REPLY REFER TO
NO. C.42/24-25
ENCLS Report in triplicate & Statistics in duplicate

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE.

Camp Mysore,
~~Bangalore~~, dated 15th October 1924.

I.T. 6-24-3

18870



FROM V. R. Thyagaraja Iyer, Esq., M.A.,
Commissioner of Income-tax in Mysore.

To

K. V. Anantharaman, Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

I have the honour to forward herewith the Administration Report of this Department for 1923-24 in triplicate and the Statistical Returns I to VIII in duplicate.

2. The statement of demand, collection and balance of revenue for 1923-24 called for in para 2 of your letter No. Fl.1468/I.T.6-24-2 dated 10th September 1924 will be submitted shortly.

3. The unavoidable delay in submitting the report is regretted.

I have the honour to be,
Sir,
Your most obedient servant,

Commissioner of Income Tax. 15/10/24

One Copy of the Report is received
15/10

REPORT ON THE WORKING OF THE INCOME TAX DEPARTMENT, MYSORE, DURING THE YEAR 1923-24.

I. ADMINISTRATIVE CHANGES.

1. Personnel. Mr. A. Subramanya Iyer, B.A., was the Commissioner of Income Tax till 31st March 1924, when I took charge from him.

2. For administrative purposes, the State was divided into nine district areas (8 Revenue Districts and the Bangalore and Mysore Cities and Taluks) and 23 sub divisions (including the Kolar Gold Field area and the Cities and Taluks of Bangalore and Mysore) at the beginning of the year; but at the close of the year, the number of sub divisions was reduced to 22 by the abolition of the Krishnarajasagara Sub Division.

3. Under the new Regulation, which came into force from 1st July 1923, the designation of the 'Collector' and 'Commissioner' was changed into that of 'Income Tax Officer' and 'Deputy Commissioner of Income Tax', respectively. The Commissioner of Income Tax in Mysore now ~~EXERE~~ exercises the powers of review and of making references to the Chief Court. These were being exercised by Government under the old Regulation.

4. The Deputy Commissioners of Districts continued

continued to exercise the powers of an Income Tax Officer and Deputy Commissioner in their respective areas, excepting the Cities and Taluks of Bangalore and Mysore. For this area, Mr. G. B. Heblikar, B.A., LL.B., continued to be the Deputy Commissioner of Income Tax throughout the year with the exception of two short periods in July 1923 and January 1924, when he was on privilege leave. During this this period Mr. G. Madhava Rao, B.A., B.L., Assistant Commissioner of Income Tax and Mr. G. Rudrappa, M.A., Bar-at-Law, Assistant Commissioner were in charge. The Special Deputy Commissioner exercised the same powers as those of the other Deputy Commissioners in his area. Besides, he was also empowered to inspect all the Sub Division offices in the State.

5. The Assistant Commissioner of Income Tax, Bangalore and Mysore Cities and Taluks and the other Sub Division Officers of the Revenue Department, and the Treasury Assistant Commissioners of Shimoga, Chikmagalur and Tumkur were invested with the powers of an Income Tax Officer under Notification No.Fl.255/I.T.2-23-2 dated 12th July 1923 in respect of assessments under Rs 9,000 in their respective areas.

6. The Special Magistrate, Kolar Gold Fields continued to exercise the powers of an Income Tax Officer under the above notification over the Bowringpet Taluk including the Kolar Gold Fields in respect of assessment of incomes under Rs 25,000.

7. Mr. G. Madhava Rao, B.A., B.L., continued to

to be the Assistant Commissioner of Income Tax for Bangalore and Mysore Cities and Taluks throughout the year except for a short period in January 1924 when Messrs. G. B. Heblikar, B.A., LL.B., and G. Rudrappa, M.A., Bar-at-Law were in charge of his office.

8. Owing to the transfer of the revenue jurisdiction of the Yedatore and Krishnarajpet taluks from the Special Land Acquisition Officer, Krishnarajasagara, to the Sub Division Officers of Mysore and French Rocks respectively the jurisdiction over Income Tax matters also in respect of these taluks was transferred to the said officers at the close of April 1924.

9. The Treasury Assistant Commissioner, Chikmagalur was the Income Tax Officer for the Chikmagalur and Mudigere taluks up to the end of January 1924, when the Income tax work relating to Mudigere taluk was transferred to the jurisdiction of the Deputy Commissioner, Kadur District, as per Government Order No.R.1801-2/L.R.326-22-4 dated the 22nd October 1923.

10. There were frequent transfers of the Revenue Sub Division Officers & ex-officio Income Tax Officers, more especially in Hassan, Hole-narasipur, French Rocks, Shimoga and Chitaldrug Sub Divisions. Consequently the work in these sub-divisions suffered in the beginning of the year.

II. WORKING OF THE REGULATION.

11. The Regulation No. V of 1923 replaced the Regulation of 1920 and came into force from 1st July 1923. With the repeal of the old Regulation and the introduction of the new Regulation, the complicated system of provisional assessment and adjustment at the end of the year was done away with. This is considered to be a great relief to the assessees and conduces to the better working of the Regulation. Super-tax was for the first time introduced in Mysore under the new Regulation.

12. To familiarize the public with the principal features of the new Regulation, pamphlets (both in English and Kannada) were published and distributed through Government officers. These were also made available for sale at a small price of one anna per copy.

13. The two temporary Inspectors, appointed under Government Order No. Fl.3528-33/I.T.10-22-3 dated 6th February 1923, continued to work throughout the year and visited all the Districts except Kolar and Kadur and the area under the Deputy Commissioner of Bangalore District.

14. Two accountants from the office of the Deputy Commissioner of Income Tax for Bangalore and Mysore Cities and Taluks were also deputed to audit the accounts of assessees in the districts for a period of six months and they visited all the districts with the exception of Kolar and Bangalore where their services were said to be not required as assessments had been completed.

15. A wholetime Inspector was appointed for the Kolar Gold Field area on Rs. 80-5-100 with a cycle allowance of Rs. 7-8-0 in the place of the Revenue Officer under the Sanitary Board who was also the Income Tax Inspector for the said area.

16. The second batch of probationers who were undergoing training in Accountancy and Auditing under the Assistant Commissioner of Income Tax, Bangalore and Mysore Cities and Taluks completed their training.

17. The qualifications required for appointments of Inspectors, Accountants and Clerks were revised in Government Order No. Fl.5808-17/I.T.34-22-6 dated 21st April 1924.

18. The Income Tax establishment of the Districts and Sub Divisions was made permanent during the year in Government Order No. Fl.5818-28/I.T.9-23-35 dated 21st April 1924.

19. Two additional clerks one on Rs. 30 for Davangere Sub Division Office and the other on Rs. 35 for the Kolar Gold Fields Income Tax Office were sanctioned temporarily for one year. The pay of the permanent clerk of the K.G.F. Income Tax office was raised from Rs. 45 to Rs. 55.

20. In order to afford facilities to the assessees, Government in their order No. Fl.1719-20/I.T.32-22-10 dated 28th October 1923 have directed that the Deputy Commissioner of Income Tax, Kolar District should hear

hear appeals as far as possible on the Gold Fields, if the assessees of that area so desire it.

21. The Special Magistrate and ex-officio Income Tax Officer, Kolar Gold Fields was empowered by Government Order No. Fl.4414/I.T.2-23-4 dated 9th February 1924, to recover Income Tax arrears by processes enforceable for the levy of local taxes, rate or cesses within the Kolar Gold Fields Sanitary Board area under sub-section 3 of section 46 of the Income Tax Regulation.

22. In Government Order No. Fl.3581-90/I.T.43-23-20 dated 5th January 1924, the Income Tax Officers have been directed to waive the recovery of penalty, if the whole amount of tax due is paid within 60 days from the date of service of the notice of demand.

23. The cash value of rent-free quarters was ordered to be fixed in G.O. No. Fl.3571/I.T.36-23-32 dated 4th January 1924 for assessment purposes on the basis of the rental of similar buildings in the locality, but subject to a maximum of 10% of the salary of the officer exclusive of perquisites.

24. The total number of notices (calling for the returns of income) issued and served in Forms 6 and 7 was 12,941 and 11,800 against 11,542 and 11,088 respectively in the previous year. The number of returns received during the year was 10,295 against 9,335 in the previous year. Assessments were made in 4,891 cases during the year against 4,699 in the previous year. The number of cases pending assessment at the close of the year was

was 350 against 272 in the preceding year. Details for the pending cases are given below:-

1. Kolar District	5
2. Tumkur "	39
3. Mysore "	145
4. Hassan District	2
5. Chitaldrug "	159
Total	350.

III. GENERAL FINANCIAL RESULTS.

(i) Income Tax.

25. The total demand for the year 1923-24 was Rs 12,10,638 against Rs 13,94,584 in the previous year and with the arrears of previous years, it was Rs 15,77,726 against Rs 18,32,845 in the previous year. The decrease is due to the income of the Mining Companies from interest on investments outside Mysore being held by the Chief Court as not taxable under the Regulation and also to the general depression in trade. The net demand of the year excluding the amounts refunded etc. as per Return No. 1 was Rs 14,74,436, of which a sum of Rs 9,99,948 (including excess collection of Rs 4,856) was collected leaving an arrear of Rs 4,79,346 at the end of the year. The percentage of collection to the demand was 68.

(a) & (d) Individuals and Hindu Undivided families.

The total number of cases assessed was 4,819 against 4,627 in the previous year. The gross amount collected was Rs 4,90,649. The net collection (after giving abatement of tax on account of life insurance premia and reduction on account of section 17 etc) was Rs 4,74,838. Adding to this the excess collections, penalties and recoveries on adjustment and deducting refunds (on adjustment under sec. 19 of the old Regulation) the total

total collection was Rs 4,89,361 against Rs 4,67,551 in the previous year.

(b) Companies. The total number of companies assessed during the year was 69 against 71 in the previous year. The amount of tax collected from 69 companies was Rs 7,67,171 against Rs 8,11,034 in the previous year. A sum of Rs 82,302 was refunded to the shareholders during the year against Rs 1,594 in the previous year. The net collection from the companies was therefore Rs 6,84,869 against Rs 8,09,440 in the previous year.

(c) Registered Firms. There were three Registered firms during the year against one in the previous year. The tax collected during the year was Rs 182-8-0.

(ii) Super Tax.

26. As stated in para 11 above, super tax was introduced for the first time during the year under report. The demand for the year was Rs 5,89,653, of which a sum of Rs 2,928 was refunded and a sum of Rs 5,48,294 was collected leaving a balance of Rs 38,431. The percentage of collection to the demand was 93.5

(a) Individuals. Two individuals were assessed to super-tax during the year and a sum of Rs 1,960 was collected from them.

(b) Companies. Out of the 69 companies assessed to income-tax, 18 companies were assessed to super tax during the year and the amount collected from them was Rs 5,46,333 excluding Rs 2,928 refunded.

MINING COMPANIES.

27. There were five Gold Mining Companies in the

the Kolar Gold Fields and one Manganese Ore Company in the Shimoga District. The net demand of Income Tax and Super Tax (after giving adjustment under section 19 of the old Regulation) from these companies during the year under report was as follows:-

	Income Tax. Rs	Super Tax. Rs
Gold Mining Companies	2,70,828	3,48,094
Manganese Ore Co.	11,906	2,828
Arrears of previous year of Gold Mining Companies.	1,17,174	..
Total	3,99,908	3,50,922.

The ~~xxx~~ whole amount was collected during the year.

IV. REMARKS ON THE RETURNS.

28. Return No. 1 shows the classification of the Income Tax demand. The demand for the year was Rs 12,10,638 and with the arrears of the previous year (Rs 4,18,906) and Penalties etc. (Rs 8,789) the total demand was Rs 16,38,334. Deducting a sum of Rs 52,557 due to adjustment and Rs 8,051 on account of reduction under section 17 and Rs 1,03,290 being rebates and refunds, the net demand for the year was Rs 14,74,436. A sum of Rs 4,79,346 was outstanding during the year as against Rs 4,18,906 in the previous year. The net collection including the excess recoveries of Rs 4,853 during the year came to Rs 9,99,948 against Rs 14,05,000 in the previous year.

Penalty. A sum of Rs 5,497 was recovered during the year under report under section 46 of the Regulation for non-payment of taxes in time as against Rs 4,801 in the previous year. The collection under this head works out to .66% of the total collection from all sources.

29. Return No. II shows the classification of super tax demand in the State. The net demand during the year was Rs 5,86,725. Of this a sum of Rs 5,48,294 was collected leaving an arrear of Rs 38,430.

30. Return No. III shows the collection of tax from interest on securities, companies and registered firms. The net amount of tax recovered on securities of the Government of Mysore was Rs 1,716 after giving a refund of Rs 131; and from interest on securities other than those of the Government of Mysore was Rs 4,007 after refunding a sum of Rs 71. The collection from Companies came to Rs 7,67,171 against Rs 9,24,795 of the previous year. The refund and rebate amounted to Rs 82,302 and the net collection was Rs 6,84,869. There were three Registered Firms during the year against one in the previous year. Of these only one firm paid the tax during the year and the amount collected was Rs 182-8-0 as against one with a tax of Rs 3,028-14-0 in the last year. Although the net collections amounted to Rs 6,90,775 under these heads, a sum of Rs 2,04,224 had to be refunded or adjusted under section 19 of the old Regulation and the net collection was Rs 5,10,586 including excess collection etc.

31. Return No. IV. This return shows the classification of grades of income tax ~~collected~~ collected from assessees other than companies during the year under report. The number of assessees who paid income tax during the year was 4,199 and the tax collected was Rs 4,89,361 against Rs 4,58,953 in the previous year.

32. Return No. V. The total number of assessee charged to super tax is 20, of which 18 are companies and two are individuals. The tax collected was Rs 5,48,294.

33. Return No. VI. The most important sources of income assessed to super-tax come under (1) Gold Mining, (2) Woollen Mills, (3) Cotton Spinning and Weaving and (4) Banking.

34. Return No. VII. The number of appeals filed during the year against the orders of assessment was 1,042 against 1,074 in the previous year and the total number disposed of was ~~1,076~~ 1081, of which 455 were successful. The percentage of appeals which were wholly unsuccessful to the number disposed of is 58 against 53 in the previous year. The number of revision petitions filed before the Commissioner of Income Tax was 132, of which 86 were disposed of during the year. In 20 cases the decisions of the subordinate Income Tax authorities were modified. The percentage of revision petitions which were wholly unsuccessful is 77. The number of cases referred to the Chief Court for decision under section 66 of the Regulation was 9. Treating the six cases of the Kolar Gold Field Mining Companies as one, the number of cases may be taken as 4. Of these, three were disposed of during the year. In one case, the decision was against the assessee. All these references were at the instance of the assessees.

1042
132

1086
86.
1167

35. Return No. VIII. The total expenditure for the working of the Regulation amounted to Rs 73,850 during the year as against Rs 61,796 in the previous year. The increase is due to the appointment of temporary Inspectors and

and Accountants. If salaries are excluded the percentage of cost will come to 3.5 against 3.41 in the previous year.

V. INCIDENCE OF TAXATION.

36. The average incidence of taxation per head of population under income-tax is Re.0-3-4 against Re.0-3-9 in the last year. If the tax paid by the companies is not taken into account, the incidence of taxation per head will be 14.5 pies against 15.2 pies in the previous year. The average incidence of taxation under super-tax is Re.0-1-3 per head of population.

VI. PROSECUTIONS.

37. There were no prosecutions during the year under report.

VII. INSPECTIONS.

38. The Dewan inspected the office of the Deputy Commissioner of Income Tax, Mysore District, on the 15th March 1924.

39. The Commissioner of Income Tax inspected the offices of all the Deputy Commissioners of Income Tax (excepting that of the Bangalore and Mysore Cities and Taluks) and eleven Sub Division Income Tax Offices or in all 19 during the year as against the same number in the last year.

40. The Deputy Commissioner of Income Tax, Bangalore and Mysore Cities and Taluks inspected the offices of the Davangere, Mysore, Dodballapur, Thirthahalli and Shimoga

Shimoga Sub Divisions.

41. The Deputy Commissioners of Districts inspected all the subordinate offices under them during the year with the exception of the Mysore and Shimoga Sub Division offices.

VIII. CONCLUSION.

42. The new Regulation which came into force during the year under report is viewed by the public as less complicated and the relationship between the officers of the Department and the public was better than in the previous years. On the whole, I think that the people are getting better acquainted with the provisions of the Regulation.

15/6/24

Camp Mysore,

Commissioner of Income Tax
in Mysore.

I. T. 76] RETURN No. I.

CLASSIFICATION OF THE INCOME-TAX DEMAND IN THE Mysore State IN THE YEAR ENDING 30TH JUNE 1924.

WD 2314—GPB—500—1-7-24

Serial No.	Classification	Assessment for 1923-24
1	2	3
		Rs. As.
1	Salaries—	
	(a) paid by Government	65,487 12-9
	(b) „ „ local authorities	556 11-9
	(c) „ „ companies, other public bodies and associations	63,036 13-10
	(d) „ „ private employers	7,400 8
2	Interest on securities—	1847- 15-0
	(a) on securities of the Government of Mysore	[illegible]
	(b) „ debentures or other securities of a local authority or a company.	4078- 5-9 [illegible]
3	Income derived from property	20,476 3 5
4	„ „ „ business	9,38,480 14 10
5	Professional earnings	11,544 15 8
6	Income derived from other sources	[illegible] 97,727 15-11
7	Total of items 1 to 6	12,10,638 4 11
8	Amount to be deducted on account of Section 17	8054 1 4
8(a)	Result of adjustment under Section 19 of the Regulation of 1920 (Plus ~~or~~ minus) for the year 1922-23.	52,507 4 3
9	Resultant demand	11,50,029 15 4
10	*Arrears	4,18,906 12 9
11	Penalties—	
	(a) penal assessments under Section 28 and Section 25 (2)	254 12 0
	(b) „ recoveries „ „ 46 (1)	5,497 11 8
	(c) other penalties and fines	998 13 2
12	Miscellaneous—	2,038 5 6
13	Total of items 9 to 12	15,77,726 6 5
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	367 7 5
	(b) „ dividends of companies, under section 48	5,515 4 10
	(c) to partners of firms, under section 48	1,306 7 2
	(d) under section 49	
	(e) other refunds	96,100 10 8
15	Total refunds	1,03,289 14 1
16	Net demand (item 13 *minus* item 15)	14,74,436 8 4
17	*Deduct*—arrears outstanding on 30th June of the year to which the statement relates.	4,79,346 3 8
18	*Add*—Excess collections and advance payments	4,857 11 11
19	Net collections	9,99,948 0 7

P.T.O.

* If this figure differs from that in item 17 in the return of the preceding year (item 23 of return No. V sent in 1923-24) an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

Station. Camp Mysore

Dated 15-10-1924

Signature. 17/10/24
Commissioner of Income-tax

Name of District or Office	Balance on 1-7-23			Balance carried forward at the commencement of 1923-24			Deductions on account of revision by 1. Income Tax Officer 2. Appellate authority 3. Mistake			Additions received by transfer omissions to be included in this assessment year			
Office of the Commissioners of Income Tax													
Office of the Dy. Comr. of Income Tax for Bangalore & Mysore cities & Talukas	2,28,842	3	3	1,84,802	16	-	64,020	13	3				The Dy. Comr. for Bangalore & Mysore cities & Talukas says that on examination of the previous years' files of this office & that of the first Comr. of Income tax, he has arrived at the arrears as shown
— Do — Bangalore District	8,965	15	7	7,506	9	10	1,459	5	9				Taluks of Ramanagaram & Kanakapura
— Do — Kolar District	1,93,703	3	8	1,44,192	9	-	51,769	7	8	258	13	-	Taluks of Anekal, Chikballapur & Gauribidanur
— Do — Tumkur District	15,524	12	10	14,341	13	5	1,187	6	5	4	7	-	
— Do — Mysore District	12,653	11	6	11,745	3	10	1,697	5	7	788	13	11	
— Do — Hassan District	9,476	15	11	7,646	7	3	1,830	8	8	-	-	-	
— Do — Kadur District	4,277	13	3	1,131	6	7	3,146	6	8	-			
— Do — Shimoga District	27,463	6	7	24,921	6	6	2,715	5	3	173	5	8	
— Do — Chitaldrug District	28,636	11	5	22,599	4	4	6,036	13	1				
Total	5,51,544	14	0	4,18,906	12	9	1,33,863	8	4	1,223	7	1	

I. T. 77]

RETURN No. II.

Classification of the super-tax demand in the Mysore State

in the year ending 30th June 1924.

Serial No.	Classification	Assessment for 1923-1924	
1	2	3	
		Rs.	a.
1	Demand for the year	*5,89,617	14
2	* Arrears		
3	Miscellaneous including penalties	35	8
4	Total of items 1 to 3 ..	5,89,653	6
5	Refunds	2,928	2
6	Net demand (item 4 *minus* item 5)	5,86,725	4
7	*Deduct.*—Arrears outstanding on 30th June of the year to which the statement relates.	38,430	11-6
8	*Add*—Excess collections and advance payments ...		
9	Net collections	5,48,294	8-6

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

*x. Includes the demand for
1) Gold mining Companies, Kg.f. - 3,48,096
2) Manganese Company, Shimoga - 2,828
Total 3,50,922

15/10/24
Commissioner of Income Tax in Mysore
Signature.

Station Cantt Mysore
Dated 15-10-1924

I. T. 78]

RETURN No. III.

CLASSIFICATION OF INCOME-TAX COLLECTED IN THE Mysore State IN THE YEAR ENDING 30th JUNE 1924

—	Securities of the Government of Mysore	Securities other than those of the Government of Mysore	Companies	Registered firms	TOTAL
1	2	3	4	5	6
Income assessed where tax has been collected ...	29,567-0-0	65,253-12-0	1,22,23,322-10-8	2920-0-0	1,23,21,064-6-8
Gross tax collected	1,847-15-0	4,078-5-9	X 7,67,171-7-0	182-8-0	7,73,280-3-9
Refunds or rebates					
at 12 pies per rupee		22-5-0	79,787-4-7		79,809-9-7
at 9 pies per rupee	59-9-3	48-8-0	876-6-10		984-8-1
at 7½ pies per rupee	72-1-5		1081-3-1		1,153-4-6
at 6 pies per rupee			323-5-0		323-5-0
at 3 pies per rupee			234-2-6		234-2-6
Total refunds or rebates	131-10-8	70-13-0	82,302-6-0		82,504-13-8
Net* collections	1,716-4-4	4,007-8-9	6,84,869-1-0	182-8-0	6,90,775-6-1
Number of assessees (columns 4 and 5 only) ...	—	—	69	1	70
Number of persons to whom refund or rebate is given	3	~~19~~ 9.	353	—	367

* Net collections		6,90,775-6-1
Add excess collections and miscellaneous		24,009-12-0
Add penalties (actual collections)		25-1-9
Total ...		7,14,810-3-10
(For use in 1925-25 only) Add (or deduct) ~~net receipts~~ (or refunds) on account of adjustment under section 19 of Regulation VI of 1920 in the year 1923-24 ...		2,04,224-2-0
Net Total ...		5,10,586-1-10

Station Camp Mysore

Dated 15th October 1924.

X. Includes Collection from
1) Gold Mining Companies Kgf 3,88,002
2) Manganese Company, Sheimoga 11,906
Total 3,99,908

767171
38002
387169

WD 2316—GPB—500—2-7-24

Signature.
Commissioner of Income-tax in Mysore

CLASSIFICATION OF GRADES OF INCOME-TAX COLLECTED IN THE...1

Serial No.	Grade of income	COLLECTIONS ON ACCOUNT OF—						
		Salaries		Additions regarding collections on account of salaries of previous year due to difference in rate	Income of Hindu undivided families		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc).	
		Income	Tax collected	Tax collected	Income	Tax collected	Income	Tax collected
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs	Rs	Rs. as P	Rs	Rs as P	Rs	Rs as P
I	2,400 to 2,999	6,64,540	10,303	30-2-3	1,94,968	3045-4-0	33,58,338	55,531-8-5
II	3,000 ,, 3999	5,58,176	9,212	0-0-0	1,90,604	3,022-4-9	28,97,803	47,307-7-10
III	4,000 ,, 4,999	7,40,497	11,571	1-8-0	88,593	1,385-0-6	16,81,542	27,815-9-8
IV	5,000 ,, 5,999	5,04,474	7,913	0-0-0	54,453	847-12-9	12,62,263	21,044-6-4
V	6,000 ,, 7,499	7,59,647	11,871	0-0-0	92,506	1,446-13-3	14,95,274	25,800-15-4
VI	7,500 ,, 8,999	5,38,703	8,478	0-0-0	91,492	1,505-7-9	11,45,898	18,459-4-0
VII	9,000 ,, 9,999	2,40,746	5,301	59-2-11	9,900	232-1-0	6,21,333	14,186-3-4
VIII	10,000 ,, 12,499	7,51,749	16,991	336-1-1	—	0-0-0	12,61,826	29,155-10-2
IX	12,500 ,, 14,999	4,98,587	11,454	64-1-0	13,667	320-5-0	9,82,037	23,481-5-8
X	15,000 ,, 19,999	5,69,663	13,243	46-14-0	—	0-0-0	11,07,725	25770-14-8
XI	20,000 ,, 24,999	2,85,571	6,674	72-13-0	38,245	1,024-1-6	6,97,578	16,817-3-4
XII	25,000 ,, 29,999	1,52,262	3,766	31-11-0	—	0-0-0	4,08,064	12,616-4-2
XIII	30,000 ,, 39,999	2,80,786	8,479	0-0-0	—	0-0-0	5,56,906	17,973-4-4
XIV	40,000 ,, 49,999	—	—	0-0-0	35,269	1,657-15-0	1,61,930	6,620-12-9
XV	50,000 and over	43,464	1,358	0-0-0	—	0-0-0	58,372	3,648-4-0
	TOTAL ...	66,20,865	1,26,620	642-5-3	8,09,697	14,487-1-3	1,76,96,887	3,46,425-12-3

Add. Tax recovered by 1 Inspr. Income Tax, Mds. and 2 Accountants, Imperial Bank, Madras. } 2,470-2-1

Total Rs 1,29,090-2-9

I certify

STATION, Mysore

Dated 15.10.1924.

RN No. IV.

~~Bombay State~~ ..... IN THE YEAR ENDING 30TH JUNE 1924.

WD 2317—GPB—500—1-7-24

Gross total of collections		DEDUCTIONS: On account of cash refunds— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, (3) due on account of insurance premia		Due through section 17	Deductions regarding collections on account of salaries of previous year due to difference in rate	Net income and tax collected		Number of assessees	REMARKS
Income (Columns 6 and 8)	Tax collected (Columns 4, 5, 7 & 9)	Income	Tax deducted	Tax abated	Tax deducted	Income (column 10 *minus* column 12)	Tax collected (column 11 *minus* columns 13, 14 and 15)		
10	11	12	13	14	15	16	17	18	19
Rs	Rs as Rs	Rs	Rs as Rs 2999-5-0	Rs as Rs	Rs as Rs	Rs	Rs as Rs		
217,846	68910-0-8	174,585	~~2999-5-0~~ 2814-10-0	5539-7-5	33-12-0	40,43,261	60337-8-3	1369	
476,583	59542-6-6	98933	1572-11-7			35,77,650	57969-11-1	742	
510,632	40773-12-8	47,246	784-9-9			24,63,392	39989-2-11	537	
823,190	29805-15-6	69656	1092-4-3			17,53,534	28713-11-3	296	
347,427	39119-10-5	52617	924-11-2			22,94,810	38194-15-3	328	
776,093	28443-3-5	41138	646-13-4			17,34,955	27996-6-1	187	
871,979	19778-9-3	12599	295-2-3	422-13-4		8,59,380	19060-9-7	91	
013,575	46483-10-1	20772	510-3-5			19,92,803	45973-6-8	172	
94,291	35370-0-10	1914	44-13-8			14,92,377	35275-3-2	97	
47,388	39260-15-3	13144	326-12-3			16,64,244	38934-3-0	86	
021,394	24588-9-5	19460	456-1-6			10,01,934	24132-7-11	45	
560,326	16143-15-2	699	21-13-6			6,59,627	16392-1-8	19	
37,690	26453-2-11	4458	139-5-0			8,33,232	26313-13-11	22	
97,199	8278-10-9	—	—			1,97,199	8278-10-9	6	
01,836	5006-8-6	—	—			1,01,836	5006-8-6	2	
5127449	488779-3-5 + 2470-2-1	557,215	9814-10-8	5962-4-9	33-12-0	24570234	~~491368-8-0~~ ~~491368-8-0~~ + 2470-2-1	4199	

290649-5-6

	Total	4748338-10-1
Add excess collections and miscellaneous		7642-15-9
Add penalties (actual collections)		4729-9-4
	Total	4,87,211-3-2
(*for use in 1924-25 only*) *Add* (*or deduct*) net recoveries ~~or refunds~~ on account of adjustment under section 19 of Regulation VI of 1920 in 1923-24		2150-11-7
	Net Total	4,89,361-14-9

15/10/24

Signature.

Commissioner of Income Tax in Bombay

I. T. 80.]

RETURN No. V.

Statement showing collection of super-tax in the Mysore State in the year ending 30th June 1924

Class	Amount of income	Collection from individuals		Collection from companies		Collection from unregistered firms		Collection from Hindu undivided families		Total collection		Refunds	Net collection
		Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000		25-0-0	6	(a) 7326-5-0					7	7351-5-0		7351-5-0
II	1,00,001 to 1,50,000		1935-12-6							1	1935-12-6		1935-12
III	1,50,001 „ 2,00,000			1	14876-11-0					1	14876-11-0	2928-2-0	11948-
IV	2,00,001 „ 2,50,000												
V	2,50,001 „ 3,00,000												
IV	3,00,001 „ 3,50,000												
[illegible]													
VII	3,50,001 „ 4,00,000			1	19533-13-0					1	19533-13-0		195
VIII	4,00,001 „ 4,50,000			1	(b) 22372-15-0					1	22372-15-0		223
IX	4,50,001 „ 5,00,000			9	(c) 485,152-2-0					9	4,85,152-2-0		4,85,152
X	5,00,001 and more												
	Total ...	2	1960-12-6	18	549261-14-0					20	5,51,222-10-6	2928-2-0	548291

Includes collection from:

(a) 1 Manganese Company Shimoga - 28328-3-0
(b) 1 Gold Mining Company, (Kolar) 22372-15-0
(c) 3 Gold Mining Companies - do - 3,25,721-6-0
Total 3,50,922-8-0

Add—Excess collections and miscellaneous ... ...
Add—Penalties (actual collections) ... ...
Total ... 5,4

Station Camp, Mysore
Dated 15th Oct 1924

Sign. Commissioner in Mysore

WD 2318—GPB—500—30-6-24

I. T. 81.]

RETURN No. VI.

CLASSIFIED STATEMENT OF RECEIPTS OF SUPER-TAX IN THE Mysore State
IN THE YEAR ENDING 30TH JUNE 1924.

Serial No.	Sources of income.	Companies		Other Assessees.		Total	
		No.	Amount of tax	No.	Amount of tax	No.	Amount of tax
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	21,024-8-0			3	21,024-8-0
2	Buildings and land ...						
3	Chemical						
4	Cotton spinning and weaving	3	45,719-12-0			3	45,719-12-0
5	Cotton pressing, ginning and cleaning.						
6	Engineering						
7	Flour mills						
8	Insurance--Fire, Marine, and Life.	1	179-2-0				179-2-0
9	Iron and steel works ...						
10	Jute spinning and weaving ...						
11	Jute pressing						
12	Landing, shipping and warehousing.						
13	Mining, coal						
14	Mining, other minerals including petroleum.	6	3,53219-9-0			6	3,53,219-9-0
15	Paper mills						
16	Printing and publishing ...						
17	Steam navigation--Ocean ...						
18	Steam navigation--River ...						
19	Railway	1	1349-9-0			1	1,349-9-
20	Tanneries and leather work ...						
21	Tramways						
22	Woollen mills	2	1,09,644-7-0			2	1,09,644-7-0
23	Others ... ... i) Commission ii) Kolar Mines Power Station iii) Salary iv) Distilleries Manufacturing arrack	1	13,718-1-0 1,478-12-0	1 1	25-0-0 1935-12-6	4	17,157-9-6
	TOTAL.	18	5,46,333-12-0	2*	1960-12-6	20	5,48,294-8-6

Station... Cubbon Mysore

Dated... 1.5.24

* includes receipts from
1) Gold mining Co Kgf 348,094-5-0
2) Manganese Co. Shimoga 2,828-3-0
Total 3,50,922-8-0

Signature. M J Rahman
Commissioner of Excise
in Mysore

WD 2319—GPB—500—30-6-24

District or Sub-Division	Number of assessees at close of previous year	Number of assessees at end of year under review	Appeals under section 30(1)			Appeals under section 32(1)			Cases of review under section 33			Refe C s
			Number filed during year	*Number disposed of (including arrears of last year)	Number successful	Number filed during year	Number disposed of (including arrears of last year)	Number successful	Number filed during year	Number disposed of (including arrears of last year)	Number of orders modified	Num
1	2	3	4	5	6	7	8	9	10	11	12	1
Office of the Commissioner of Income-Tax in Mysore Bangalore	8	7	188	166	87	—		—	132	86	20	
Office of the Dy Commissioner of Income-tax for Bangalore with Mysore City & Taluks	1945	1897	363	407	130							
Do Bangalore District	142	159	19	18	8							
Do Kolar District	873	846	41	58	24							
Do Tumkur District	299	392	94	66	26							
Do Mysore District	339	400	50	61	27							
Do Hassan District	204	296	34	29	19							
Do Kadur District	162	239	~~58~~ 54	45	22	∅						
Do Shimoga District	323	394	85	95	38	—						
Do Chitaldrug District	204	261	114	136	74							
Total ...	4699	4891	~~936~~ 1042	1076 1081	455	∅	∅		132	86	20	9

Station Mysore

Date 15-10 1926

* Details:—

(a) Number of cases in whi

(b) ,,

(c) ,,

(d) ,,

(e) Other decisions, if any

(g)

(f) Returned by part depts & time-bar

VII. - 1923-1924

WD 2320—GBP—500—2-7-24

TO CHIEF NDER 66	RESULT OF APPEALS, REVIEWS AND REFERENCES		Number of cases of imposition of penalty under section 46 (1)	Number of cases in which recovery was made under section 46 (2) (3) (5)	PROSECUTIONS		AMOUNT REMITTED AS IRRECOVERABLE		REMARKS
umber ccessful	Increase	Decrease			Number	Number successful	Out of arrears	Out of demand of year under review	
14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.					Rs.	Rs.	
7		13,109-9-2							
		17,558-1-0	559	63					
	13-6-0	694-15-9	71	10			171-14-0	32-6-2	
	36-6-6	731-5-6	200	66			1621-15-6		
		190-7-6	188	170			46-14-0		
		1,310-15-0	131				2-5-3		
	19-14-0	419-7-6	73				247-12-0		
		1,147-11-5	119	61			54-11-0		
		1071-4-3	122	14			262-14-0		
	52-8-0	5,530-3-9	251				72-8-0		
	122-2-6	41,764-0-10	1714	385			2480-13-9	32-6-2	

	Comm's Office Appeals	Sht Hd Comm's Office	By Comm Bangalore	By Comm Kolar	By Comm Tumkur	By Comm Hyderabad	By Comm Hassan	By Comm Kadur	By Comm Shimoga	By Comm Chitaldrug
onfirmed.	72	163	269	9	29	40	26	10	22	97	62
cancelled.	9	7	43	-	10	3	11	6	9	14	62
reduced.	50	9	48	6	9	6	12	10	3	2	
.....	28	4	39	2	5	17	4	8	10	22	12
posal to be specified).	7	3	8		1						
ead					7						
otal	166	86	407	18	58	66	61	29	45	95	136

Signature.

Commissioner of Income Tax in Mysore

RETURN No. VIII

Statement of expenditure incurred in the assessment and collection of the tax under Regulation, V of 1923, in the year 1923—1924

Districts or Sub-Divisions	Salaries			Establishment			Travelling allowance			Contingencies			Total		
1	2			3			4			5			6		
	Rs	As	Ps	Rs	As	Ps	Rs	As	Ps	Rs	As	Ps	Rs	As	Ps
Income Tax Department	13,650	2	5	50,365	0	1	6,746	13	1	3,088	9	0	73,850	8	7
Total ...	13,650	2	5	50,365	0	1	6,746	13	1	3,088	9	0	73,850	8	7
Total of previous year ...	11798	-	-	45216	-	-	2842	-	-	1940	-	-	61,796	-	-

Station Mysore

Dated 15-10-1924

WD 2321—GPB—500—1-7-24

Signature

15/10/24

Commissioner of Income-tax in Mysore

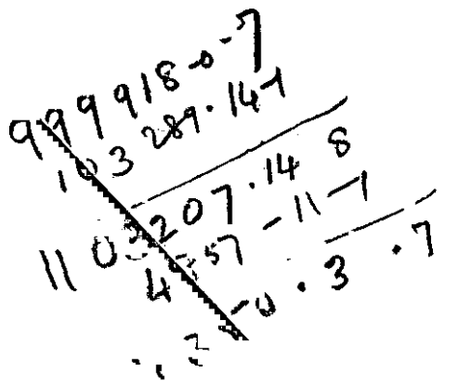
Statement of Demand, Collection and Balance of the Income Tax Re[illegible] for 1923-24.

Budget Heads.	Demand.			Collection.			Balance.			Remarks.
Income Tax.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Salaries & Pension.										
Deductions by Government from salaries, pension etc.	65,464	8	9	65,368	2	0	96	6	9	
Paid by Local bodies and Companies	70,994	1	7	70,994	1	7	...			
Interest on Securities.										
Deductions by Government from interest on State Securities	1,847	15	0	1,847	15	0	...			
Tax on securities of local bodies and companies.	4,078	5	9	4,078	5	9	...			
Other sources.										
Ordinary collection	[illegible],81,817	2	4	5,40,836	3	10	,76,568	5	9	x.
Fees, fines & penalties	10,021	14	8	6,261	3	6	3,025	3	2	@
Other items	7	2	4	7	2	4	..			
Recoveries from Profits of Mining Companies	3,99,909	1	0	3,99,909	1	0	..			

Receveries from Railway Cos.	1,[illegible]	[illegible]	[illegible]							
Excess collections	4,857	11	11	4,857	11	11				
T o t a l.	16,40,347	8	4	10,95,509	7	11	4,79,689	15	8	
Super Tax.										
Super tax.	5,89,653	6	0	5,48,294	8	6	38,430	11	6	Balance after refunding Rs.2,928-2-0

x. Balance after remission and refunds of Rs.64,412- 8 - 9

@ Rs.735-8-0 remitted or reduced.



G. R. S. VI G-32]

B50—WD 0527

SUBJECT .....

.....

.....

Diary No of letter replied to .....

General and Revenue Secretariat

( )

the *192*

Date of issue 21.10.24

Signed by Jn M.a Rengachen

Section J.T

File No. 629

Serial No. 4.

No. H 2246 Encl

To The Superintendent,
Govt. Printing

Sir,

I am directed to ~~forward the accompanying~~ a copy of the report on the administration of the J.T. Deptt for the year 1923-24 for being set in type & bound with the Govt. review thereon, which will be sent in due course.

The proofs may kindly be sent to the Commr. of J.T. for ~~revision~~ verification as usual.

I have etc

21/10/24
for Secy to Govt
Rev. Deptt

Connected + the Statistical returns ~~accompanying~~ it

H 2247 dated 21.10.24

Copy of the above is forwarded to the Commr for information.

21/10
for B.O.
for Secy

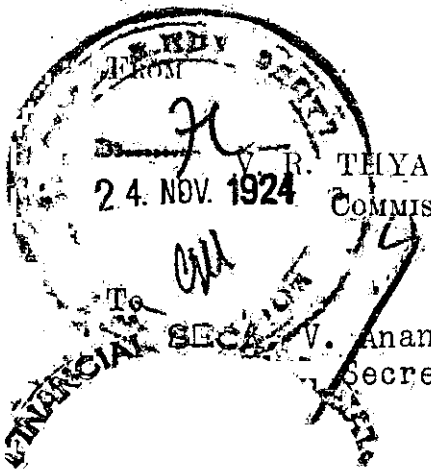
I T. 67]

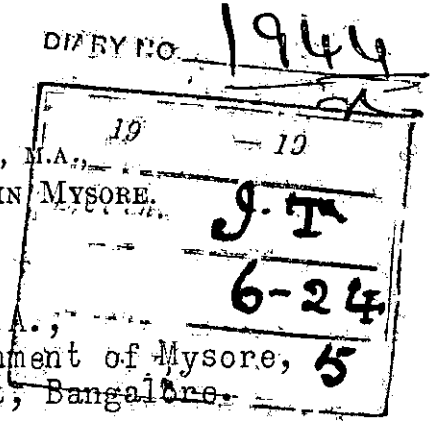
No. IT.C.42

Enc. One

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE,

Bangalore....24th November....1924.





From

V. R. THYAGARAJA AIYAR, Esq., M.A.,
COMMISSIONER OF INCOME-TAX IN MYSORE.

To

V. Anantharaman, Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No. Fl.2631 dated 13th November 1924, I have the honour to forward herewith the statement of Demand, Collection and Balance of Income Tax and Super Tax Revenue for 1923-24.

I have the honour to be,
Sir,
Your most obedient servant,

Draft Subd
27.11.24

Assistant Commissioner
For Commissioner of Income Tax
(Absent from station).

G. R. S. VI G-32]

B50—WD 0527

SUBJECT

Diary No. of letter replied to

Section J.T.

File No. 6-24

Serial No. 6

General and Revenue Secretariat

( )

the *192*

No. H2404 Encl

Date of issue 27.11.24

Signed by

To The Superintendent,
Govt. Printing

Sir,

In continuation of this office letter no. H.22461 J.T 6-24-4 dt 21.10.24, I am directed to forward herewith a statement of demand, collection & balance of Income Tax & Super Tax Revenue for the year 1923-24 for being printed along with the Report on the administration of the I.T. Deptt.

The proof may be sent to the Office of the Comm^r of I.T in Mysore for revision.

I have etc

For Secy to Govt
Rev. Deptt

H2405 dated 27/11/24

Copy of the above is forwarded to the Comm^r of I.T. in Mysore with compliments by order.

B.O.

WD

Fair Draft.

Fl 4129-38 dated 20.9.25

J.T. 6-24-7

Proceedgs. of the Govt. of H.H. the Maharaja of Mysore.

R E A D:-

Letter No. C 42 dated 15th October 24 from the Commissioner of Income Tax in Mysore - submitting the report on the Administration of the Income Tax Department during the year 1923-24.

Order No.Fl. 4129-38

Dated 20th Jan 1925.

The Regulation and the Rules thereunder.

The new Income Tax Regulation V of 1923, having come into force with effect from the 1st of July 1923, a new set of rules was framed and issued under the new Regulation.

Working of the Regulation.

2. The following ~~are the more important~~ measures were sanctioned during the year to improve the working of the Income Tax administration and to remove some of the hardships complained of by the public:-

(i) The services of the two temporary Inspectors appointed under G.O. dated 6-2-1924 to assist the Deputy Commissioners in Income Tax work in important Commercial Centres were -- continued throughout the year;

(ii) Two Accountants of the Office of the Deputy Commissioner of Income Tax for the Cities and Taluks of Bangalore and Mysore were deputed for 6 months to check the Income Tax accounts in mofussil offices and also to train the officials of those offices in checking the accounts produced by assessees;

(iii) Income Tax Officers were instructed to waive the penalty imposed for failure to pay the tax in time, if the full amount

p.t.o.

amount of the tax due was paid within 60 days from the date of service of the notice of Demand;

(iv) Instructions were issued as regards the procedure to be adopted in the hearing and disposal of Income tax petitions and appeals as also in the examination of accounts with a view to minimise inconvenience to assessees.

Results of Working — 3. The results of the working of the Income Tax Regulation during the year are analysed below:-

I. Income Tax.

		1923-24	1922-23
No. of assessees			
	(a) Individuals	4819	4627
	(b) Companies	69	71
	(c) Firms	3	1
Demand	(a) Arrears of previous year	418906	438260
	(b) Current demand	1055530	1394585
TOTAL DEMAND (including arrears) ..		1474436	1832845
Collections		999948	1405000

II. Super Tax

	No. assessed	Amount collected
(a) Individuals	2	1960
(b) Companies	18	546333

There was a fall of about 1¼ lakhs in the collection of Income Tax from companies on account of reduction in the assessable income of the Gold Mining Companies due to the decision of the Chief Court in certain cases referred to them under the Income Tax Regulation. The explanation given for the comparatively poor collections in other cases is that the work of assessment for the year under the new Regulation was completed in the majority of cases only at the end of the official year so that the collections in respect of these demands could not be made before the close of the year. This is hardly satisfactory.

p.t.o.

The attention of the Income Tax Commissioner is invited to the orders already issued about making arrangements to start and complete the assessment work of each year in good time for the full demand being recovered as far as possible before the close of the year, and he is requested to see that these instructions are strictly followed by all Income Tax Officers during the current year.

4. Government are glad to observe that the Commissioner of Income Tax inspected offices of all the Deputy Commissioners and a few of Sub-Division offices during the year and the Deputy Commissioners inspected all the offices under them.

Secretary to Government,
Revenue Department.

To:-

The Commissioner of Income Tax in Mysore.
" Deputy Commissioners of Income Tax.
" Comptroller, Mysore Government.
Press Table.

mp.

G. R. S. VI - G-321 B50—WD 0527

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

Section

File No.

Serial No.

General and Revenue Secretariat

( )

the *192*

No. Fl 4127

Date of issue 28.1.25

To The Superintendent,
Govt. Printing

Signed by M.M.A. Rupee

Sir,

In continuation of this office no. Fl 2904/I.T 6-24-b dt 27.11.24, I am directed to forward herewith a copy of the Govt. review on the report on the administration of the I.T. Deptt for the year 1923-24 and to request that 375 copies of the report with the review may be sent to this office & the rest to the Office of the Commr of I.T in Mysore.

I have etc
29-1-25
Dep Secy to Govt,
Rev. Deptt

Fl 4128 dated 28/1/25 over
copy to the Commr of I.T in Mysore
Bo.
Dep Secy to Govt

REPORT ON THE WORKING OF THE INCOME TAX DEPARTMENT, MYSORE, DURING THE YEAR 1923-24.

WITH THE GOVERNMENT REVIEW THEREON.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. Fl. 4129-38—I. T. 6-24-7, dated 20th January 1925.

Income Tax Department.

Reviews the Administration Report of the —— for 1923-24.

READ—

Letter No. C. 42, dated 15th October 1924, from the Commissioner of Income Tax in Mysore, submitting the report on the administration of the Income Tax Department during the year 1923-24.

ORDER NO. FL. 4129-38—I. T. 6-24-7, DATED 20TH JANUARY 1925.

The Regulation and the Rules thereunder.—The new Income Tax Regulation, V of 1923, having come into force with effect from the 1st of July 1923, a new set of rules was framed and issued under the new Regulation.

2. *Working of the Regulation.*—The following measures were sanctioned during the year to improve the working of the Income Tax administration and to remove some of the hardships complained of by the public:—

(i) The services of the two temporary Inspectors appointed under Government Order dated 6th February 1924 to assist the Deputy Commissioners in Income Tax work in important Commercial Centres were continued throughout the year;

(ii) Two Accountants of the Office of the Deputy Commissioner of Income Tax for the Cities and Taluks of Bangalore and Mysore were deputed for 6 months to check the Income Tax accounts in mofussil offices and also to train the officials of those offices in checking the accounts produced by assessees;

(iii) Income Tax Officers were instructed to waive the penalty imposed for failure to pay the tax in time, if the full amount of the tax due was paid within 60 days from the date of service of the notice of demand;

(iv) Instructions were issued as regards the procedure to be adopted in the hearing and disposal of Income Tax petitions and appeals as also in the examination of accounts with a view to minimise inconvenience to assessees.

3. *Results of Working.*—The total number of individual assessees during the year was 4,819 as against 4,627 in the previous year, while the number of Companies and Firms remained the same.

The total demand during the year including arrears of previous years on account of Income Tax amounted to Rs. 14,74,436 as against Rs. 18,32,845 in the previous year of which Rs. 9,99,948 was collected against Rs. 14,05,000.

The collections under Super-tax during the year amounted to Rs. 5,48,293 of which all but Rs. 1,960 was contributed by Companies.

No. FL. 4129-38—I. T. 6-24-7, DATED 20TH JANUARY 1925.

There was a fall of about 1¼ lakhs in the collection of Income Tax from Companies on account of reduction in the assessable income of the Gold Mining Companies due to the decision of the Chief Court in certain cases referred to them under the Income Tax Regulation. The explanation given for the comparatively poor collections in other cases is that the work of assessment for the year under the new Regulation was completed in the majority of cases only at the end of the official year so that the collections in respect of these demands could not be made before the close of the year. This is hardly satisfactory. The attention of the Income Tax Commissioner is invited to the orders already issued about making arrangements to start and complete the assessment work of each year in good time for the full demand being recovered as far as possible before the close of the year and he is requested to see that these instructions are strictly followed by all Income Tax Officers during the current year.

4. Government are glad to observe that the Commissioner of Income Tax inspected offices of all the Deputy Commissioners and a few Sub-Division Offices during the year and the Deputy Commissioners inspected all the offices under them.

K. V. ANANTARAMAN,
Secretary to Government,
Revenue Department.

To—The Commissioner of Income Tax in Mysore.
The Deputy Commissioners of Income Tax.
The Comptroller, Mysore Government.
PRESS TABLE.

Exd.—P. R. S. N.

W D 1531—GPB—795—28-1-25.

REPORT ON THE WORKING OF THE INCOME TAX DEPARTMENT, MYSORE, DURING THE YEAR 1923-24.

I. Administrative Changes.

1. *Personnel.*—Mr. A. Subramanya Iyer, B.A., was the Commissioner of Income Tax till 31st March 1924, when I took charge from him.

2. For administrative purposes, the State was divided into nine district areas (8 Revenue Districts and the Bangalore and Mysore Cities and Taluks) and 23 sub-divisions (including the Kolar Gold Field area and the cities and taluks of Bangalore and Mysore) at the beginning of the year; but at the close of the year, the number of sub-divisions was reduced to 22 by the abolition of the Krishnarajasagara Sub-Division.

3. Under the new Regulation, which came into force from 1st July 1923, the designation of the 'Collector' and 'Commissioner' was changed into that of 'Income Tax Officer' and 'Deputy Commissioner of Income Tax', respectively. The Commissioner of Income Tax in Mysore now exercises the powers of review and of making references to the Chief Court. These were being exercised by Government under the old Regulation.

4. The Deputy Commissioners of Districts continued to exercise the powers of an Income Tax Officer and Deputy Commissioner in their respective areas, excepting the cities and taluks of Bangalore and Mysore. For this area, Mr. G. B. Heblikar, B.A., LL.B., continued to be the Deputy Commissioner of Income Tax throughout the year with the exception of two short periods in July 1923 and January 1924, when he was on privilege leave. During this period, Mr. G. Madhava Rao, B.A., B.L., Assistant Commissioner of Income Tax, and Mr. G. Rudrappa, M.A., Bar-at-Law, Assistant Commissioner, were in charge. The Special Deputy Commissioner exercised the same powers as those of the other Deputy Commissioners in his area. Besides, he was also empowered to inspect all the Sub-Division Offices in the State.

5. The Assistant Commissioner of Income Tax, Bangalore and Mysore Cities and Taluks and the other Sub-Division Officers of the Revenue Department, and the Treasury Assistant Commissioners of Shimoga, Chikmagalur and Tumkur were invested with the powers of an Income Tax Officer under Notification No. Fl. 255—I. T. 2-23-2, dated 12th July 1923 in respect of assessments under Rs. 9,000 in their respective areas.

6. The Special Magistrate, Kolar Gold Fields, continued to exercise the powers of an Income Tax Officer under the above notification over the Bowringpet Taluk including the Kolar Gold Fields in respect of assessment of incomes under Rs. 25,000.

7. Mr. G. Madhava Rao, B.A., B.L., continued to be the Assistant Commissioner of Income Tax for Bangalore and Mysore Cities and Taluks throughout the year except for a short period in January 1924 when Messrs. G. B. Heblikar, B.A., LL.B., and G. Rudrappa, M.A., Bar-at-Law, were in charge of his office.

8. Owing to the transfer of the Revenue jurisdiction of the Yedatore and Krishnarajpete Taluks from the Special Land Acquisition Officer, Krishnarajasagara, to the Sub-Division Officers of Mysore and French Rocks respectively, the jurisdiction over Income Tax matters also in respect of these taluks was transferred to the said officers at the close of April 1924.

9. The Treasury Assistant Commissioner, Chikmagalur, was the Income Tax Officer for the Chikmagalur and Mudgere Taluks up to the end of January 1924, when the Income Tax work relating to Mudgere Taluk was transferred to the jurisdiction of the Deputy Commissioner, Kadur District, as per Government Order No. R. 1801-2—L. R. 326-22-4, dated the 22nd October 1923.

10. There were frequent transfers of the Revenue Sub-Division Officers and *ex-officio* Income Tax Officers, more especially in Hassan, Hole-Narsipur, French-Rocks, Shimoga and Chitaldrug Sub-Divisions. Consequently the work in these sub-divisions suffered in the beginning of the year.

II. Working of the Regulation.

11. The Regulation No. V. of 1923 replaced the Regulation of 1920 and came into force from 1st July 1923. With the repeal of the old Regulation and the introduction of the new Regulation, the complicated system of provisional assessment and adjustment at the end of the year was done away with. This is considered to be a great relief to the assessees and conduces to the better working of the Regulation. Super-tax was for the first time introduced in Mysore under the new Regulation.

12. To familiarize the public with the principal features of the new Regulation, pamphlets (both in English and Kannada) were published and distributed through Government officers. These were also made available for sale at a small price of one anna per copy.

13. The two temporary Inspectors appointed under Government Order No. Fl. 3526-36—I. T. 10-22-3, dated 6th February 1923 continued to work throughout the year and visited all the districts except Kolar and Kadur and the area under the Deputy Commissioner of Bangalore District.

14. Two accountants from the office of the Deputy Commissioner of Income Tax for Bangalore and Mysore Cities and Taluks were also deputed to audit the accounts of assessees in the districts for a period of six months and they visited all the districts with the exception of Kolar and Bangalore where their services were said to be not required as assessments had been completed.

15. A wholetime Inspector was appointed for the Kolar Gold Field area on Rs. 80—5—100 with a cycle allowance of Rs. 7-8-0 in the place of the Revenue Officer under the Sanitary Board who was also the Income Tax Inspector for the said area.

16. The second batch of probationers, who were undergoing training in accountancy and auditing under the Assistant Commissioner of Income Tax, Bangalore and Mysore Cities and Taluks, completed their training.

17. The qualifications required for appointments of Inspectors, Accountants and Clerks were revised in Government Order No. Fl. 5808-17—I. T. 34-22-6, dated 21st April 1924.

18. The Income Tax establishment of the districts and sub-divisions was made permanent during the year in Government Order No. Fl. 5818-28—I.T. 9-23-35, dated 21st April 1924.

19. Two additional clerks one on Rs. 30 for Davangere Sub-Division Office and the other on Rs. 35 for the Kolar Gold Fields Income Tax Office were sanctioned temporarily for one year. The pay of the permanent clerk of the K.G.F. Income Tax Office was raised from Rs. 45 to Rs. 55.

20. In order to afford facilities to the assessees, Government in their order No. Fl. 1719-20—I. T. 32-22-10, dated 28th October 1923 have directed that the Deputy Commissioner of Income Tax, Kolar District, should hear appeals as far as possible on the Gold Fields, if the assessees of that area so desire it.

21. The Special Magistrate and *ex-officio* Income Tax Officer, Kolar Gold Fields, was empowered by Government Order No. Fl. 4414—I. T. 2-23-4, dated 9th February 1924 to recover Income Tax arrears by processes enforceable for the levy of local taxes, rate or cesses within the Kolar Gold Fields Sanitary Board area under sub-section 3 of section 46 of the Income Tax Regulation.

22. In Government Order No. Fl. 3581-90—I. T. 43-23-20, datd 5th January 1924, the Income Tax Officers have been directed to waive the recovery of penalty, if the whole amount of tax due is paid within 60 days from the date of service of the notice of demand.

23. The cash value of rent-free quarters was orderd to be fixed in G. O. No. Fl. 3571—I. T. 36-23-32, dated 4th January 1924 for assessment purposes on the

basis of the rental of similar buildings in the locality, but subject to a maximum of 10 per cent of the salary of the officer exclusive of perquisites.

24. The total number of notices (calling for the returns of income) issued and served in Forms 6 and 7 was 12,941 and 11,800 against 11,542 and 11,088 respectively in the previous year. The number of returns received during the year was 10,295 against 9,335 in the previous year. Assessments were made in 4,891 cases during the year against 4,699 in the previous year. The number of cases pending assessment at the close of the year was 350 against 272 in the preceding year. Details for the pending cases are given below:—

1.	Kolar District	5
2.	Tumkur „	39
3.	Mysore „	145
4.	Hassan District	2
5.	Chitaldrug „	159
	Total ...	350

III. General Financial Results.

(i) *Income Tax.*

25. The total demand for the year 1923-24 was Rs. 12,10,638 against Rs. 13,94,584 in the previous year and with the arrears of previous years, it was Rs. 15,77,726 against Rs. 18,32,845 in the previous year. The decrease is due to the income of the Mining Companies from interest on investments outside Mysore being held by the Chief Court as not taxable under the Regulation and also to the general depression in trade. The net demand of the year excluding the amounts refunded, etc., as per Return No. I was Rs. 14, 74,436 of which a sum of Rs. 9,99,948 (including excess collection of Rs. 4,858) was collected leaving an arrear of Rs. 4,79,346 at the end of the year. The percentage of collection to the demand was 68.

(*a*) & (*d*) *Individuals and Hindu Undivided families.*—The total number of cases assessed was 4,819 against 4,627 in the previous year. The gross amount collected was Rs. 4,90,649. The net collection (after giving abatement of tax on account of life insurance premia and reduction on account of section 17, etc.), was Rs. 4,74,838. Adding to this the excess collections, penalties and recoveries on adjustment and deducting refunds (on adjustment under section 19 of the old Regulation) the total collection was Rs. 4,89,361 against Rs. 4,67,551 in the previous year.

(*b*) *Companies.*—The total number of companies assessed during the year was 69 against 71 in the previous year. The amount of tax collected from 69 companies was Rs. 7,67,171 against Rs. 8,11,034 in the previous year. A sum of Rs. 82,302 was refunded to the shareholders during the year against Rs. 1,594 in the previous year. The net collection from the companies was therefore Rs. 6,84,869 against Rs. 8,09,440 in the previous year.

(*c*) *Registered Firms.*—There were three registered firms during the year against one in the previous year. The tax collected during the year was Rs. 182-8-0.

(ii) *Super Tax.*

26. As stated in para 11 above, super-tax was introduced for the first time during the year under report. The demand for the year was Rs. 5,89,653, of which a sum of Rs. 2,928 was refunded and a sum of Rs. 5,48,294 was collected leaving a balance of Rs. 38,431. The percentage of collection to the demand was 93·5.

(*a*) *Individuals.*—Two individuals were assessed to super-tax during the year and a sum of Rs. 1,960 was collected from them.

(*b*) *Companies.*—Out of the 69 companies assessed to income-tax, 18 companies were assessed to super-tax during the year and the amount collected from them was Rs. 5.46.333 excluding Rs. 2,928 refunded.

Mining Companies.

27. There were five Gold Mining Companies in the Kolar Gold Fields and one Manganese Ore Company in the Shimoga District. The net demand of

Income Tax and Super Tax (after giving adjustment under section 19 of the old Regulation) from these companies during the year under report was as follows:—

	Income Tax	Super Tax
	Rs.	Rs.
Gold Mining Companies	2,70,828	3,48,094
Manganese Ore Company	11,906	2,828
Arrears of previous year of Gold Mining Companies ...	1,17,174	...
Total ...	3,99,908	3,50,922

The whole amount was collected during the year.

IV. Remarks on the Returns.

28. Return No. I shows the classification of the Income Tax demand. The demand for the year was Rs. 12,10,638 and with the arrears of the previous year (Rs. 4,18,906) and penalties, etc., (Rs. 8,789) the total demand was Rs. 16,38,334. Deducting a sum of Rs. 52,557 due to adjustment and Rs. 8,051 on account of reduction under section 17 and Rs. 1,03,290 being rebates and refunds, the net demand for the year was Rs. 14,74,436. A sum of Rs. 4,79,346 was outstanding during the year as against Rs. 4,18,906 in the previous year. The net collection including the excess recoveries of Rs. 4,858 during the year came to Rs. 9,99,948 against Rs. 14,05,000 in the previous year.

Penalty.—A sum of Rs. 5,497 was recovered during the year under report under section 46 of the Regulation for non-payment of taxes in time as against Rs. 4,801 in the previous year. The collection under this head works out to 0·66 per cent of the total collection from all sources.

29. Return No. II shows the classification of super tax demand in the State. The net demand during the year was Rs. 5,86,725. Of this a sum of Rs. 5,48,294 was collected leaving an arrear of Rs. 38,431.

30. Return No. III shows the collection of tax from interest on securities, companies and registered firms. The net amount of tax recovered on securities of the Government of Mysore was Rs. 1,716 after giving a refund of Rs. 131; and from interest on securities other than those of the Government of Mysore was Rs. 4,007 after refunding a sum of Rs. 71. The collection from companies came to Rs. 7,67,171 against Rs. 9,74,795 of the previous year. The refund and rebate amounted to Rs. 82,302 and the net collection was Rs. 6,84,869. There were three registered firms during the year against one in the previous year. Of these, only one firm paid the tax during the year and the amount collected was Rs. 182-8-0 as against one with a tax of Rs. 3,028-14-0 in the last year. Although the net collections amounted to Rs. 6,90,775 under these heads, a sum of Rs. 2,04,224 had to be refunded or adjusted under section 19 of the old Regulation and the net collection was Rs. 5,10,586 including excess collection, etc.

31. *Return No. IV.*—This return shows the classification of grades of income tax collected from assessees other than companies during the year under report. The number of assessees who paid income tax during the year was 4,199 and the tax collected was Rs. 4,89,361 against Rs. 4,58,953 in the previous year.

32. *Return No. V.*—The total number of assessees charged to super tax is 20, of which 18 are companies and two are individuals. The tax collected was Rs. 5,48,294.

33. *Return No. VI.*—The most important sources of income assessed to super tax come under (1) Gold Mining, (2) Wollen Mills, (3) Cotton Spinning and Weaving and (4) Banking.

34. *Return No. VII.*—The number of appeals filed during the year against the orders of assessment was 1,042 against 1,074 in the previous year and the total number disposed of was 1,081 of which 455 were successful. The percentage of appeals which were wholly unsuccessful to the number disposed of is 58 against 53 in the previous year. The number of revision petitions filed before the Commissioner of Income Tax was 132, of which 86 were disposed of during the year. In 20 cases the decisions of the subordinate Incom Tax authorities were modified. The percentage of revision petitions which were wholly unsuccessful is 77. The

number of cases referred to the Chief Court for decision under section 66 of the Regulation was 9. Treating the six cases of the Kolar Gold Field Mining Companies as one, the number of cases may be taken as 4. Of these, three were disposed of during the year. In one case, the decision was against the assessee. All these references were at the instance of the assessees.

35. Return No. VIII. The total expenditure for the working of the Regulation amounted to Rs. 73,850 during the year as against Rs. 61,796 in the previous year. The increase is due to the appointment of temporary Inspectors and Accountants. If salaries are excluded, the percentage of cost will come to 3·5 against 3·41 in the previous year.

V. Incidence of taxation.

36. The average incidence of taxation per head of population under income tax is Re. 0-3-4 against Re. 0-3-9 in the last year. If the tax paid by the companies is not taken into account, the incidence of taxation per head will be 14·5 pies against 15·2 pies in the previous year. The average incidence of taxation under super tax is Re. 0-1-3 per head of population.

VI. Prosecutions.

37. There were no prosecutions during the year under report.

VII. Inspections.

38. The Dewan inspected the office of the Deputy Commissioner of Income Tax, Mysore District, on the 15th March 1924.

39. The Commissioner of Income Tax inspected the offices of all the Deputy Commissioners of Income Tax (excepting that of the Bangalore and Mysore Cities and Taluks) and eleven Sub-Division Income Tax Offices or in all 19 during the year as against the same number in the last year.

40. The Deputy Commissioner of Income Tax, Bangalore and Mysore Cities and Taluks, inspected the offices of the Davangere, Mysore, Dodballapur, Tirthahalli and Shimoga Sub-Divisions.

41. The Deputy Commissioners of Districts inspected all the subordinate offices under them during the year with the exception of the Mysore and Shimoga Sub-Division Offices.

VIII. Conclusion.

42. The new Regulation which came into force during the year under report is viewed by the public as less complicated and the relationship between the officers of the department and the public was better than in the previous years. On the whole, I think that the people are getting better acquainted with the provisions of the Regulation.

V. R. THYAGARAJA IYER.
Commissioner of Income Tax in Mysore.

Camp Mysore.
15-10-1924.

I. T. 76]

RETURN No. I.

Classification of the Income Tax demand in the Mysore State in the year ending 30th June 1924.

	Classification	Assessment for 1923-24. Rs. a. p.
1.	Salaries—	
	(a) paid by Government	65,487 12 9
	(b) „ „ local authorities	556 11 9
	(c) „ „ companies, other public bodies and associations.	63,036 13 10
	(d) „ „ private employers	7,400 8 0
2.	Interest on securities—.	
	(a) on securities of the Government of Mysore ..	1,847 15 0
	(b) „ debentures or other securities of a local authority or a company.	4,078 5 9
3.	Income derived from property	20,476 3 5
4.	„ „ „ business	9,38,480 14 10
5.	Professional earnings	11,544 15 8
6.	Income derived from other sources.	97,727 15 11
7.	Total of items 1 to 6	12,10,638 4 11
8.	Amount to be deducted on account of Section 17 ..	8,051 1 4
8(a)	Result of adjustment under Section 19 of the Regulation of 1920 (minus) for the year 1922-23.	52,557 4 3
9.	Resultant demand	11,50,029 15 4
10.	*Arrears	4,18,906 12 9
11.	Penalties—	
	(a) penal assessments under Section 28 and Section 25 (2)	254 12 0
	(b) „ recoveries „ „ 46 (1)	5,497 11 8
	(c) other penalties and fines	998 13 2
12.	Miscellaneous—	2,038 5 6
13.	Total of items 9 to 12	15,77,726 6 5
14.	Refund or rebate of tax—	
	(a) on interest on securities, under section 48 ..	367 7 5
	(b) „ dividends of companies, under section 48 ..	5,515 4 10
	(c) to partners of firms, under section 48	1,306 7 2
	(d) under section 49	.....
	(e) other refunds	96,100 10 8
15.	Total refunds	1,03,289 14 1
16.	Net demand (item 13 *minus* item 15)	14,74,436 8 4
17.	*Deduct*—arrears outstanding on 30th June of the year to which the statement relates.	4,79,346 3 8
18.	*Add*—Excess collections and advance payments ..	4,857 11 11
19.	Net collections	9,99,948 0 7

*If this figure differs from that in item 17 in the return of the preceding year, (item 23 of return No. V sent in 1923-24) an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

Name of district or office	Balance on 1st July 1923	Balance carried forward to the demand of 23-24	Deductions on account of revision 1. by I. T. Officer 2. Appellate authority 3. Mistake	Additions received by transfer, omision, to include in the previous year
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Office of the Commissioner of Income Tax ...	.....	.....	.....	.....
Deputy Commissioner of Income Tax for Banga-	2,48,842 8 3	*1,84,821 6 0	64,020 13 3	.....
lore and Mysore Cities and Taluks.				
Office of the Deputy Comr. of Income Tax, Bangalore District...	8,965 15 7	7,506 9 10	1,459 5 9	.....
„ „ „ Kolar District ..	1,95,703 3 8	1,44,192 9 0	51,769 7 8	258 13 0†
„ „ „ Tumkur District ...	15,524 12 10	14,341 13 5	1,187 6 5	4 7 0
„ „ „ Mysore District ..	12,653 11 6	11,745 3 10	1,697 5 7	788 13 11
„ „ „ Hassan District ...	9,476 15 11	7,646 7 3	1,830 8 8	.....
„ „ „ Kadur District ..	4,277 18 3	1,131 6 7	3,146 6 8	.....
„ „ „ Shimoga District ...	27,463 6 7	24,921 6 6	2,715 5 3	173 5 2
„ „ „ Chitaldrug District...	29,636 11 5	22,599 14 4	6,036 13 1	.....
Total	5,51,544 14 0	4,18,906 12 9	1,33,863 8 4	1,225 7 1

*The Deputy Commissioner for Bangalore and Mysore Cities and Taluks says that on examinaiton of the previous years' files of his office and that of the Assistant Commissioner of Income Tax he has arrived at the arrears now shown.

† Fractions of an anna are omitted.

I. T. 77] RETURN No. II.

Classification of the super tax demand in the Mysore State in the year ending 30th June 1924.

Serial No.	Classification	Assessment for 1923-24
1		3
		Rs. a. p.
1	Demand for the year	†5,89,617 14 0
2	* Arrears	.....
3	Miscellaneous including penalties	35 8 0
4	Total of items 1 to 3 ..	5,89,653 6 0
5	Refunds	2,928 2 0
6	Net demand (item 4 *minus* item 5)	5,86,725 4 0
7	*Deduct.*—Arrears outstanding on 30th June of the year to which the statement relates.	38,430 11 6
8	*Add*—Excess collections and advance payments	.....
9	Net collections	5,48,294 8 6

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Includes the demand for

	Rs.
(1) Gold Mining Companies, Kolar Gold Fields	3,48,094
(2) Manganese Company, Shimoga	2,828
Total ...	3,50,922

I. T. 78] RETURN No. III

Classification of income tax collected in the Mysore State in the year ending 30th June 1924.

—	Securities of the Government of Mysore	Securities other than those of the Government of Mysore	Companies	Registered firms	Total
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Income assessed where tax has been collected.	29,567 0 0	65,253 12 0	1,22,23,323 10 8	2,920 0 0	1,23,21,064 6 8
Gross tax collected	1,847 15 0	4,078 5 9	†7,67,171 7 0	182 8 0	7,73,280 3 9
Refunds or rebates—					
at 12 pies per rupee ...	.....	22 5 0	79,787 4 7	.....	79,809 9 7
at 9 pies per rupee ...	59 9 3	48 8 0	876 6 10	.....	984 8 1
at 7½ pies per rupee ...	72 1 5	.....	1,081 3 1	.....	1,153 4 6
at 6 pies per rupee ...	.....	.....	323 5 0	.....	323 5 0
at 3 pies per rupee. ...	.....	.....	234 2 6	.....	234 2 6
Total refunds or rebates ...	131 10 8	70 13 0	82,302 6 0	.....	82,504 13 8
Net* collections	1,716 4 4	4,007 8 9	6,84,869 1 0	182 8 0	6,90,775 6 1
Number of assessees (columns 4 and 5 only).	.....	.....	69	1	70
Number of persons to whom refund or rebate is given.	3	9	355	.....	367

† Includes collection from—

	Rs.
(1) Gold Mining Companies, K. G. F. ...	3,88,002
(2) Manganese Company, Shimoga ...	11,906
	3,99,908

	Rs. a. p.
*Net collections ...	... 6,90,775 6 1
Add excess collections and miscellaneous ...	... 24,009 12 0
Add penalties (actual collections) ...	... 25 1 9
Total ...	... 7,14,810 3 10
(For use in 1924-25 only)	
Deduct net refunds on account of adjustment under section 19 of Regulation VI of 1920 in the year 1923-24	... 2,04,224 2 0
Net Total ...	... 5,10,586 1 10

RETURN No. IV.

Classification of Grades of income tax collected in the Mysore State in the year ending 30th June 1924.

Serial No.	Grade of income	Collections on account of— Salaries: Income	Salaries: Tax collected	Additions regarding collections on account of salaries of previous year due to difference in rate: Tax collected	Income of Hindu undivided families: Income	Income of Hindu undivided families: Tax collected	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.): Income	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.): Tax collected	Gross total of collections: Income (columns 3, 6 and 8)	Gross total of collections: Tax collected (columns 4, 5, 7, & 9)	Deductions: On account of cash refunds— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, (3) due on account of insurance premia: Income	Deductions: On account of cash refunds— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, (3) due on account of insurance premia: Tax deducted	Deductions: Due through section 17: Tax abated	Deductions: Deductions regarding collections on account of salaries of previous year due to difference in rate: Tax deducted	Net income and tax collected: Income (column 10 *minus* column 12)	Net income and tax collected: Tax collected (column 11 *minus* columns 13, 14 and 15)	No. of assessees
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
I	2,400 to 2,999	6,64,540	16,303 2 0	30 2 3	1,94,968	3,045 4 0	33,58,338	55,531 8 5	42,17,846	68,910 0 8	1,74,585	2,999 5 0	5,539 7 5	33 12 0	40,43,261	60,337 8 3	1,369
II	3,000 ,, 3,999	5,58,176	9,212 10 1	...	1,90,604	3,022 4 9	28,97,803	47,397 7 10	36,76,583	59,542 6 8	98,933	1,572 11 7	...	...	35,77,650	57,969 11 1	942
III	4,000 ,, 4,999	7,40,497	11,571 10 6	1 8 0	88,593	1,385 0 6	16,81,542	27,815 9 8	25,10,632	41,773 12 8	47,240	784 9 9	...	...	24,63,392	39,989 2 11	537
IV	5,000 ,, 5,999	5,06,474	7,913 12 3	...	54,453	847 12 9	12,62,263	21,044 6 6	18,23,190	29,805 15 6	69,656	1,092 4 3	...	...	17,53,584	28,713 11 3	296
V	6,000 ,, 7,499	7,59,647	11,871 14 1	...	92,506	1,446 13 0	14,95,274	25,800 15 4	23,47,427	39,119 10 5	52,617	924 11 2	...	...	22,94,810	38,194 15 3	328
VI	7,500 ,, 8,999	5,38,703	8,478 7 8	...	91,492	1,505 7 9	11,45,898	18,459 4 0	17,76,093	28,443 3 5	41,138	646 13 4	...	...	17,34,955	27,796 6 1	187
VII	9,000 ,, 9,999	2,40,746	5,301 1 11	59 2 11	9,900	232 1 0	6 21,933	14,186 3 4	8,71,979	19,778 9 2	12,599	295 2 3	122 13 4	...	8,59,380	19,060 9 7	91
VIII	10,000 ,, 12,499	7,51,749	16,991 14 10	336 1 1	...	...	12,61,826	29,155 10 2	20,13,575	46,483 10 1	20,772	510 3 5	...	...	19,92,803	45,973 6 8	172
IX	12,500 ,, 14,999	4,98,587	11,454 5 2	64 1 0	13,667	320 5 0	9,82,037	23,481 5 8	14,94,291	35,320 0 10	1,914	44 13 8	...	...	14,92,377	35,276 3 2	97
X	15,000 ,, 19,999	5,69,663	13,243 2 7	46 14 0	...	...	11,07,725	25,970 14 8	16,77,388	39,260 15 3	13,144	326 12 3	...	...	16,64,244	38,934 8 0	86
XI	20,000 ,, 24,999	2,85,571	6,674 7 7	72 13 0	88,245	1,021 1 6	6,97,578	16,817 3 4	10,21,394	24,588 9 5	19,460	456 1 6	...	...	10,01,934	24,132 7 11	45
XII	25,000 ,, 29,999	1,52,262	3,766 0 0	31 11 0	...	...	4,08,064	12,616 4 2	5,60,326	16,143 15 2	699	21 13 6	...	...	5,59,627	16,392 1 8	19
XIII	30,000 ,, 39,999	2,30,786	8,479 4 0	...	...	...	5,56,904	17,973 14 11	8,37,690	26,453 2 11	4,458	139 5 0	...	...	8,33,232	26,313 13 11	22
XIV	40,000 ,, 49 999	...	...	...	55,269	1,657 15 0	1,61,930	6,620 11 9	1,97,199	8,278 10 9	...	...	...	...	1,97,199	8,278 10 9	6
XV	50,000 and over	43,464	1,358 4 0	...	...	...	58,372	3,648 4 6	1,01,836	5,006 8 6	...	...	...	...	1,01,836	5,006 8 6	2
	Total ...	66,20,865	1,26,620 0 8	642 5 3	8,03,697	14,487 1 3	17,696,887	3,46,429 12 3	2,51,27,449	4,88,179 3 5	5,57,215	9,814 10 8	5,962 4 9	33 12 0	24,570,234	4,72,368 8 0	4,199
			+ 2,470 2 1							+ 2,470 2 1						+ 2,470 2 1	
		Total ...	1,29,090 2 9						Total ...	4,90,649 5 6					Total ...	4,74,898 10 1	

Add Tax recovered by Coutts and Co., Ltd., Messrs. and 2 Accountant Generals, Madras

Add excess collections and miscellaneous 7,642 15 9

Add penalties (actual collections) 4,729 9 4

Total ... 4,87,211 3 2

(*For use in 1924-25 only*).

Add net recoveries on account of adjustment under section 19 of Regulation VI of 1920 in 1923-24 ... 2,150 11 7

Net total ... 4,89,361 14 9

RETURN No. V.

tement showing collection of super tax in the Mysore State in the year ending 30th June 1924.

Class	Amount of income	Collection from individuals: Number of assessees	Collection from individuals: Amount of tax	Collection from companies: Number of assessees	Collection from companies: Amount of tax	Collection from unregistered firms: Number of assessees	Collection from unregistered firms: Amount of tax	Collection from Hindu undivided families: Number of assessees	Collection from Hindu undivided families: Amount of tax	Total collection: Number of assessees	Total collection: Amount of tax	Refunds	Net collection
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs. a. p.		Rs. a. p.		Rs.		Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.
I	50,001 to 1,00,000	1	25 0 0	6	(a)7,326 5 0	...	...	...	...	7	7,351 5 0	...	7,351 5 0
II	1,00,001 to 1,50,000	1	1,935 12 6	...	...	...	...	...	...	1	1,935 12 6	...	1,935 12 6
III	1,50,001 to 2,00,000	...	...	...	...	...	...	...	...	...	...	...	...
IV	2,00,001 to 2,50,000	...	...	1	14,876 11 0	...	...	...	...	1	14,876 11 0	2,928 2 0	11,948 9 0
V	2,50,001 to 3,00,000	...	...	...	...	...	...	...	...	...	...	...	...
VI	3,00,001 to 3,50,000	...	...	...	...	...	...	...	...	...	...	...	...
VII	3,50,001 to 4,00,000	...	...	1	19,533 13 0	...	...	...	...	1	19,533 13 0	...	19,533 13 0
VIII	4,00,001 to 4,50,000	...	...	1	(b)22,372 15 0	...	...	...	...	1	22,372 15 0	...	22,372 15 0
IX	4,50,001 to 5,00,000	...	...	...	...	...	...	...	...	...	...	...	...
X	5,00,001 and more	...	...	9	(c)4,85,152 2 0	...	...	...	...	9	4,85,152 2 0	...	4,85,152 2 0
	Total ...	2	1,960 12 6	18	5,49,261 14 0	...	...	...	...	20	5,51,222 10 6	2,928 2 0	5,48,294 8 6

Includes collection from—

		Rs. a. p.
(a)	Manganese Company, Shimoga ...	2,828 3 0
(b)	Gold Mining Company, Kolar Gold Fields ...	22,372 15 0
(c)	do do do ...	3,25,721 6 0
		3,50,922 8 0

RETURN No. VI

Classified statement of receipts of super tax in the Mysore State in the year ending 30th June 1924.

Serial No.	Sources of income	Companies: No.	Companies: Amount of tax	Other assessees: No.	Other assessees: Amount of tax	Total: No.	Total: Amount of ta
1	2	3	4	5	6	7	8
			Rs. a. p.		Rs. a. p.		Rs. a. p.
1	Banking	3	21,024 8 0	...	...	3	21,024 8 0
2	Buildings and land ...	...	...	...	...	...	...
3	Chemical	...	...	...	...	...	...
4	Cotton spinning and weaving ...	3	45,719 12 0	...	...	3	45,719 12 0
5	Cotton pressing, ginning and cleaning.	...	...	...	...	...	...
6	Engineering	...	...	...	...	...	...
7	Flour mills	...	...	...	...	...	...
8	Insurance—Fire, Marine, and Life.	1	179 2 0	...	...	1	179 2 0
9	Iron and steel works	...	...	...	...	...	...
10	Jute spinning and weaving ...	...	...	...	...	...	...
11	Jute pressing	...	...	...	...	...	...
12	Landing, shipping and warehousing.	...	...	...	...	...	...
13	Mining coal	...	...	...	...	...	...
14	Mining, other minerals including petroleum.	6	3,53,219 9 0	...	...	6	3,53,219 9 0
15	Paper mills	...	...	...	...	...	...
16	Printing and publishing ...	...	...	...	...	...	...
17	Steam Navigation—Ocean ...	...	...	...	...	...	...
18	Do —River. ...	...	...	...	...	...	...
19	Railway	1	1,349 9 0	...	...	1	1,349 9 0
20	Tanneries and leather work ...	...	...	...	...	...	...
21	Tramways	...	...	...	...	...	...
22	Woollen mills	2	1,09,644 7 0	...	...	2	1,09,644 7 0
23	Others	...	...	...	...	...	...
	(i) Commission	1	13,718 1 0	...	...	4	17,157 9 6
	(ii) Kolar Mines Power Station...	1	1,478 12 0	...	...		
	(iii) Salary	...	...	1	25 0 0		
	(iv) Manufacturing arrack ...	...	...	1	1,935 12 6		
	Total ...	18	5,46,833 12 0	2	1,960 12 6	20	5,48,294 8 6

*Includes receipts from—

		Rs. a. p.
(1)	Gold Mining Companies, Kolar Gold Fields ...	3,48,094 5 0
(2)	Manganese Company, Shimoga ...	2,828 3 0
	Total ...	3,50,922 8 0

RETURN No. VII—1923-24.

District or Sub Division	Number of assessees at close of previous year	Number of assessees at end of year under review	Appeals under section 30 (1)			Appeals under section 32 (1)			Cases of review under section 33			Reference to Chief Court under section 66		Result of appeals, reviews and references		Number of cases of imposition of penalty under section 46(1)	Number of cases in which recovery was made under section 46 (2) (3) (5)	Prosecutions		Amount remitted as irrecoverable	
			Number filed during year	Number disposed of (including arrears of last year)	Number successful	Number filed during year	Number disposed of (including arrears of last year)	Number successful	Number filed during year	Number disposed of (including arrears of last year)	Numbers of orders modified	Number	Number successful	Increase	Decrease			Number	Number successful	Out of arrears	Out of demand of year under review
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Office of the Commissioner of Income Tax in Mysore, Bangalore ...	8	7	188	166	87	...	...	...	132	86	20	9	7	Rs. a. p. ...	Rs. a. p. 13,109 9 2	...	...	...	...	Rs. a. p. ...	Rs. a. p. ...
Office of the Deputy Commissioner of Income Tax for Bangalore, Mysore Cities and Taluks	1,945	1,897	363	407	130	...	...	...	...	...	...	...	...	...	17,558 1 0	559	63	...	...	...	...
Office of the Deputy Commissioner of Income Tax for Bangalore District	142	159	19	18	8	...	...	...	...	...	...	...	...	13 6 0	694 15 9	71	10	...	...	171 14 0	32 6 2
Office of the Deputy Commissioner of Income Tax for Kolar District ...	873	846	41	58	24	...	...	...	...	...	...	...	...	36 6 6	731 5 6	200	66	...	...	1,621 15 6	...
Office of the Deputy Commissioner of Income Tax for Tumkur District...	299	392	94	66	26	...	...	...	...	...	...	...	...	...	1,190 7 6	188	170	...	...	46 14 0	...
Office of the Deputy Commissioner of Income Tax for Mysore District ...	339	400	50	61	27	...	...	...	...	...	...	...	...	...	1,310 15 0	131	...	...	...	2 5 3	...
Office of the Deputy Commissioner of Income Tax for Hassan District...	204	296	34	29	19	...	...	...	...	...	...	...	...	19 14 0	419 7 6	73	...	...	...	247 12 0	...
Office of the Deputy Commissioner of Income Tax for Kadur District ...	162	239	54	45	22	...	...	...	...	...	...	...	...	...	1,147 11 5	119	61	...	...	54 11 0	...
Office of the Deputy Commissioner of Income Tax for Shimoga District...	323	394	85	95	38	...	...	...	...	...	...	...	...	...	1,071 4 3	122	14	...	...	262 14 0	...
Office of the Deputy Commissioner of Income Tax Chitaldrug District ...	404	261	114	136	74	...	...	...	...	...	...	...	...	52 8 0	5,580 3 9	251	1	...	...	72 8 0	...
Total ...	4,699	4,891	1,042	1,081	455	...	...	...	132	86	20	9	7	122 2 6	41,764 0 10	1,714	385	...	...	2,480 13 9	32 6 2

Details	Commissioner's Office		Special Deputy Commissioner's Office	Deputy Commissioner, Bangalore	Deputy Commissioner, Kolar	Deputy Commissioner, Tumkur	Deputy Commissioner, Mysore	Deputy Commissioner, Hassan	Deputy Commissioner, Kadur	Deputy Commissioner, Shimoga	Deputy Commissioner, Chitaldrug
	Appeal	Review									
(a) Number of cases in which tax was confirmed ...	72	63	269	9	29	40	26	10	22	57	62
(b) Do do cancelled ...	9	7	43	...	10	3	11	6	9	14	62
(c) Do do reduced ...	50	9	48	6	9	6	12	10	3	2	...
(d) Do remanded ...	28	4	39	2	5	17	4	3	10	22	12
(e) Other decisions, if any. (Nature of disposal to be specified).	7	3	8	...	...	...	...	...	...	...	...
(f) Tax enhanced	...	...	...	1	1	...	...	...	...	...	...
(g) Returned to parties owing to defects and time barred.	...	...	...	...	4	...	8	...	1	...	...
Total ...	166	86	407	18	58	66	61	29	45	95	74

RETURN No. VII—1923-24.

District or Sub-Division	Number of assessees at close of previous year	Number of assessees at end of year under review	Appeals under section 30 (1)			Appeals under section 32 (1)			Cases of review under section 33			Reference to Chief Court under section 66		Result of appeals, reviews and references		Number of cases of imposition of penalty under section 46(1)	Number of cases in which recovery was made under section 46 (2) (3) (5)	Prosecutions		Amount remitted as irrecoverable	
			Number filed during year	Number disposed of (including arrears of last year)	Number successful	Number filed during year	Number disposed of (including arrears of last year)	Number successful	Number filed during year	Number disposed of (including arrears of last year)	Numbers of orders modified	Number	Number successful	Increase	Decrease			Number	Number successful	Out of arrears	Out of demand of year under review
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs. a. p.	Rs. a. p.					Rs. a. p.	Rs. a. p.
Office of the Commissioner of Income Tax in Mysore, Bangalore ...	8	7	188	166	87	...	...	...	132	86	20	9	7	...	13,109 9 2	...	...	...	...	...	...
Office of the Deputy Commissioner of Income Tax for Bangalore, Mysore Cities and Taluks	1,945	1,897	363	407	130	...	...	...	...	...	...	...	...	...	17,558 1 0	-559	63	...	...	...	...
Office of the Deputy Commissioner of Income Tax for Bangalore District	142	159	19	18	8	...	...	...	...	...	...	...	...	13 6 0	694 15 9	71	10	...	...	171 14 0	32 6 2
Office of the Deputy Commissioner of Income Tax for Kolar District ...	873	846	41	58	24	...	...	...	...	...	...	...	...	36 6 6	731 5 6	200	66	...	...	1,621 15 6	...
Office of the Deputy Commissioner of Income Tax for Tumkur District...	299	392	94	66	26	...	...	...	...	...	...	...	...	...	190 7 6	188	170	...	...	46 14 0	...
Office of the Deputy Commissioner of Income Tax for Mysore District ...	339	400	50	61	27	...	...	...	...	...	...	...	...	...	1,310 15 0	131	...	...	...	2 5 3	...
Office of the Deputy Commissioner of Income Tax for Hassan District...	204	296	34	29	19	...	...	...	...	...	...	...	...	19 14 0	419 7 6	73	...	...	...	247 12 0	...
Office of the Deputy Commissioner of Income Tax for Kadur District ...	162	239	54	45	22	...	...	...	...	...	...	...	...	...	1,147 11 5	119	61	...	...	54 11 0	...
Office of the Deputy Commissioner of Income Tax for Shimoga District...	323	394	85	95	38	...	...	...	...	...	...	...	...	...	1,071 4 3	122	14	...	...	262 14 0	...
Office of the Deputy Commissioner of Income Tax Chitaldrug District ...	404	261	114	136	74	...	...	...	...	...	...	...	...	52 8 0	5,530 3 9	251	1	...	...	72 8 0	...
Total ...	4,699	4,891	1,042	1,081	455	...	...	...	132	86	20	9	7	122 2 6	41,764 0 10	1,714	385	...	...	2,480 13 9	32 6 2

*Details	Commissioner's Office		Special Deputy Commissioner's Office	Deputy Commissioner, Bangalore	Deputy Commissioner, Kolar	Deputy Commissioner, Tumkur	Deputy Commissioner, Mysore	Deputy Commissioner, Hassan	Deputy Commissioner, Kadur	Deputy Commissioner, Shimoga	Deputy Commissioner, Chitaldrug
	Appeal	Review									
(a) Number of cases in which tax was confirmed ...	72	63	269	9	29	40	26	10	22	57	62
(b) Do do cancelled ...	9	7	43	...	10	3	11	6	9	14	62
(c) Do do reduced ...	50	9	48	6	9	6	12	10	3	2	...
(d) Do remanded ...	28	4	39	2	5	17	4	3	10	22	12
(e) Other decisions, if any. (Nature of disposal to be specified).	7	3	8	...	...	...	...	...	...	...	...
(f) Tax enhanced	...	...	...	1	1	...	...	...	...	...	...
(g) Returned to parties owing to defects and time barred.	...	...	...	...	4	...	8	...	1	...	...
Total ...	166	86	407	18	58	66	61	29	45	95	186

I. T. 83] RETURN No. VIII.

Statement of expenditure incurred in the assessment and collection of the tax under Regulation, V of 1923, in the year 1923-24.

	Salaries	Establishment	Travelling allowance	Contingencies	Total
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Income-tax Department ..	13,650 2 5	50,365 0 1	6,746 13 1	3,088 9 0	73,850 8 7
Total ..	13,650 2 5	50,365 0 1	6,746 13 1	3,088 9 0	73,850 8 7
Total of previous year ...	11,798 0 0	45,216 0 0	2,842 0 0	1,940 0 0	61,796 0 0

Statement of Demand, Collection and Balance of the Income Tax Revenue for 1923-24.

Budget Heads	Demand	Collection	Balance
INCOME TAX.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salaries and Pension—			
Deductions by Government from salaries, pension etc.	65,464 8 9	65,368 2 0	96 6 9
Paid by Local bodies and Companies.	70,994 1 7	70,994 1 7	...
Interest on Securities—			
Deductions by Government from interest on State Securities.	1,847 15 0	1,847 15 0	...
Tax on securities of local bodies and companies.	4,078 5 9	4,078 5 9	...
Other sources—			
Ordinary collections ...	10,81,817 2 4	5,40,836 3 10	4,76,568 5 9*
Fees, fines and penalties ...	10,021 14 8	6,261 3 6	3,025 3 2†
Other items	7 2 4	7 2 4	...
Recoveries from Profits of Mining Companies.	3,99,909 1 0	3,99,909 1 0	...
Recoveries from Railway Companies.	1,349 9 0	1,349 9 0	...
Excess collections ...	4,857 11 11	4,857 11 11	...
Total ...	16,40,347 8 4	10,95,509 7 11	4,79,689 15 8
SUPER TAX.			
Super-tax	5,89,653 6 0	5,48,294 8 6	38,430 11 6‡

* Balance after remission and refunds of Rs. 64,412-8-9.
† Rs. 735-8-0 remitted or reduced.
‡ Balance after refunding Rs. 2,928-2-0.

W D 838—GPB—555—15-12-21.